

**Punyashlok Ahilyadevi Holkar
Solapur University, Solapur**

Faculty of Commerce and Management

Syllabus for

B.Com. Part II

Major Subject as

Advanced Accountancy

w.e.f. June 2025

as per National Education Policy 2020



**PUNYASHLOK AHILYADEVI HOLKAR
SOLAPUR UNIVERSITY, SOLAPUR**



Faculty of Commerce and Management

Advanced Accountancy as a Major

Syllabus for
B.Com. Part II Semester III
As per NEP w.e.f. June 2025

Sr No	Category	Title of Subject	Course Credit	Weekly Hours	Total Lectures	Total Marks	
						UA	CA
1	Mandatory Major (Advanced Accountancy)	Company Final Accounts III	4	4	60	60	40
2	Mandatory Major (Advanced Accountancy)	Fundamentals of Auditing Paper IV	4	4	60	60	40
3	Minor (Advanced Accountancy)	(For other than Advanced Accountancy Students) (Students having Advanced Accountancy as a Major may select any one minor from the following - 1. Advanced Banking 2. Business Economics 3. Business Administration 4. Business Management 5. Advanced Statistics 6. Advanced Insurance 7. Advanced Costing)	4	4	60	60	40
4	Vocational Skill Course (VSC) (Advanced Accountancy)	Introduction to Income Tax Paper 1	2	2	30	30	20
5	Open Elective	Cyber Security	2	2	30	30	20
6	Ability Enhancement Course (AEC)	Select any one from the bucket	2	2	30	30	20
7	Field Project (Advanced Accountancy)	Field Project	2	2	30	30	20
8	Co-Curricular Courses	Select any one from the bucket NSS/NCC/Sports/Cultural/Health Wellness Fitness/Yoga Education	2	2	30	30	20
			22			330	220



**PUNYASHLOK AHILYADEVI HOLKAR
SOLAPUR UNIVERSITY, SOLAPUR**



**Faculty of Commerce and Management
MAJOR AS ADVANCED ACCOUNTANCY**

**Syllabus for
B.Com. Part II Semester III
As per NEP w.e.f. June 2025**

Sr No	Category	Title of Subject	Course Credit	Weekly Hours	Total Lectures	Total Marks	
						UA	CA
1	Mandatory Major	Company Accounts Paper III	4	4	60	60	40
2	Mandatory Major	Fundamentals of Auditing Paper IV	4	4	60	60	40
3	Minor	Auditing Paper I (For other than Advanced Accountancy Students) (Students having Advanced Accountancy as a Major should select any one minor from the following - 1. Advanced Banking 2. Business Economics 3. Business Administration 4. Business Management 5. Advanced Statistics 6. Advanced Insurance 7. Advanced Costing)	4	4	60	60	40
4	Vocational Skill Course (VSC)	Introduction to Income Tax Paper I	2	2	30	30	20



**PUNYASHLOK AHILYADEVI HOLKAR
SOLAPUR UNIVERSITY, SOLAPUR**



Faculty of Commerce and Management

**Syllabus for
B.Com. Part II Semester III
Major (DSC) Mandatory – Advanced Accountancy
w.e.f. June 2025**

Course Name: Advanced Accountancy - Company Accounts Paper - III

Course Code:

Course Credit	Weekly Hours	Total Lectures	Total Marks
04	04	60	100 (60UA+40CA)

Preamble:

This course provides a thorough understanding of the key concepts in corporate accounting, focusing on joint-stock companies. It covers essential topics such as company formation, share capital, accounting for share transactions, and the preparation of financial statements in accordance with accounting standards like IND AS 1. Students will gain practical knowledge of legal documentation, business acquisitions, and profit prior to incorporation, enabling them to proficiently manage and analyse the financial operations of a company. The course equips students with both theoretical insights and practical skills necessary for understanding and handling corporate financial matters.

Course Objectives:

- To provide an in-depth understanding of the concepts and characteristics of a joint-stock company and its various forms.
- To familiarize students with the process of company formation, including legal documentation such as the Memorandum and Articles of Association.
- To explain the different types of share capital, methods of issuing shares, and the accounting for share transactions.
- To explore the concepts of acquisition of business and profit prior to incorporation and their impact on financial statements.
- To teach the preparation and analysis of company financial statements, in accordance with accounting standards like IND AS 1.

Course Outcomes:

- Students will be able to define the essential characteristics of a company and differentiate it from other forms of business organizations.
- Students will demonstrate knowledge of the legal procedures involved in the formation and commencement of a company, including documentation.
- Students will acquire the ability to account for the issue, reissue, and forfeiture of shares, including related journal entries.
- Students will gain a clear understanding of profit prior to incorporation and how to account for it.
- Students will be proficient in preparing financial statements for a company in accordance with applicable accounting standards and legal requirements.

Unit No.	Content	Weightage (in %)	No. of Lectures
1	The Joint Stock Company Introduction Meaning and Definition of a Company Essential Characteristics of a Company Meaning of Corporate Accounting Illegal Association Kinds of Company Difference between Company and Partnership Distinction between Private Company and Public Company Formation of a Company	25%	15

	Promotion Commencement of Business Memorandum of Association Articles of Association Prospectus Concept of Prospectus		
2	Share and Share Capital Meaning of Share Meaning of Stock Types of Shares Types of Share Capital Issue of Shares Methods of Issue of Shares Share Issued at Par Shares Issued at Premium Shares Issued at Discount Forfeiture of Share Re-issue for Forfeited Shares Journal Entries Practical Problems	25%	15
3	Acquisition of business and profit prior to incorporation Acquisition of business Profit prior to incorporation - meaning Practical problems	25%	15
4	Company financial statements Preparation of financial statements Types of financial statements Provision for preparation of Financial Statements Applicability of schedule number III, Companies Act, 2013 General instructions for preparation of balance sheet and statement of profit and loss of a company IND AS I presentation of financial statement practical problems	25%	15

Suggested Readings:

“Corporate Accounting”, T.S. Grewal, S. Chand & Company
“Advanced Corporate Accounting”, R.L. Gupta & M. Radhaswamy, Sultan Chand & Sons
“Corporate Accounting”, Dr. S.N. Maheshwari, Vikas Publishing House
“Financial Accounting for Management”, S.K. Bhattacharyya, Prentice Hall India
“Financial Reporting under IFRS”, S. David, Oxford University Press
“Corporate Accounting: Theory & Practice”, C.S. Kothari, Vikas Publishing House
“Advanced Accounting”, M.C. Shukla, T.S. Grewal, S. Chand & Company
“Company Accounts & Auditing”, P.C. Tulsian, S. Chand & Company



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Faculty of Commerce and Management

**Syllabus for
B.Com. Part II Semester III
Major (DSC) Mandatory – Advanced Accountancy
w.e.f. June 2025**

Course Name - Advanced Accountancy - Fundamentals of Auditing Paper - IV

Course Code:

Course Credit	Weekly Hours	Total Lectures	Total Marks
04	04	60	100 (60UA+40CA)

Preamble:

This course aims to provide students with a comprehensive understanding of auditing principles, techniques, and practices in various business environments. It covers essential topics such as audit classification, planning, and procedures for auditing financial elements like income, expenses, assets, and liabilities. Students will learn about the role and responsibilities of auditors under the Companies Act 2013, along with the legal framework guiding audits. The course also emphasizes specialized audits, including those for limited companies, government bodies, non-profits, and banks, particularly focusing on bank audits and the auditing of NPAs. By the end of the course, students will be equipped to effectively perform audits and prepare relevant audit reports.

Course Objectives:

- To introduce students to the principles, objectives, and techniques of auditing in a business environment.
- To familiarize students with the classification of audits and the procedures involved in auditing various financial elements.
- To develop an understanding of the role, responsibilities, and legal framework for auditors under the Companies Act 2013.
- To equip students with the knowledge of auditing various types of incomes, expenses, and assets, including company-specific items like share capital, provisions, and current liabilities.
- To provide an in-depth understanding of bank audits, including their unique procedures and considerations related to revenue, advances, and NPAs.

Course Outcomes:

- Students will be able to explain the fundamental principles, objectives, and classification of audits, and apply basic auditing techniques.
- Students will demonstrate the ability to plan and execute audits of financial statements, including the verification of assets and liabilities.
- Students will gain the ability to apply auditing procedures in compliance with statutory requirements, particularly under the Companies Act 2013.
- Students will be proficient in auditing various financial items such as income, expenses, assets, liabilities, and reserves in line with industry practices.
- Students will be capable of conducting audits for different types of entities, including government bodies, non-profits, and banks, and preparing relevant audit reports.

Unit No.	Content	Weightage (in %)	No. of Lectures
1	Introduction to Auditing Introduction, meaning, objectives, basic principles and techniques, classification of audit, audit planning, internal control and internal check, internal audit, audit procedure, vouching, verification of assets and liabilities	25%	15
2	<ul style="list-style-type: none">• Audit of Limited Companies (with Provisions of Companies Act, 2013 and companies rules 2014 and 2015);• Company Auditor: Appointment (Sec.139);	25%	15

	<ul style="list-style-type: none"> • Removal and resignation of auditor (Sec. 140); Eligibility, qualifications and disqualifications of auditor (Sec.141); • Remuneration of auditors (Sec.142). • Powers & Duties of auditors and Auditing Standards (Sec.143, 145, 146, 147). • Auditor not to render certain services (Sec.144). • Liabilities of an Auditor. • Internal Audit (Sec.138) • Divisible profits and Dividend (Only Theory) • Declaration and payment of dividend • Sec123-Declaration of Dividend • Sec 124 -Unpaid Dividend • Sec 125- Investor Education and Protection Fund • Sec 126- Right to dividend, Right shares and Bonus Share to be held in abeyance pending registration of transfer of shares • Sec 127- Punishment for Failure to distribute Dividends 		
3	<p>Audit of sale of products and services Audit of interest income, rental income, dividend income, Audit of purchases, employee benefit expenses, depreciation, interest expenses, expenditure of power and fuel, rent, repairs to buildings, repairs to machinery, insurance, taxes, travelling expenses, miscellaneous expenses etc.</p> <p>Audit of share capital, reserve and surplus, long term borrowings, trade payables, provisions, short term borrowings, and current liabilities. Audit of land building, plant, equipment, furniture and fixtures, vouchers, office equipment, Goodwill, brand, trademarks, computer software, audit of loans and advances, trade receivables, inventories, cash and cash equivalents, other current assets, contingent liabilities.</p>	25%	15
4	<p>Special features of Audit of different types of entities</p> <p>Appointment of auditor, audit procedure and audit report in respect of different categories of entities like government local bodies, non-profit organisations, trusts, and society partnership firms, educational institutions, hospitals, corporate society.</p> <p>Bank audit Understanding of accounting system in banks audit, approach of audit of revenue items, special consideration in bank audit with emphasis on advances and NPAS</p>	25%	15
<p>Suggested Readings: “Principles of Auditing”, R.K. Gupta & M. Sharma, McGraw-Hill Education “Auditing and Assurance Services”, Alvin A. Arens, Randal J. Elder, Mark S. Beasley, Pearson Education “Modern Auditing”, S.K. Basu, Pearson Education “Auditing: Principles and Practice”, B.N. Tandon, S. Chand & Company “Auditing and Assurance Services: An Integrated Approach”, Michael C. Knapp, Prentice Hall “Auditing: A Practical Approach”, K. K. Tiwari, Vikas Publishing House “Auditing”, Jagadish Prakash, Taxmann Publications “Fundamentals of Auditing”, Kamal Gupta, McGraw-Hill Education “Audit of Banks”, M.K. Soni, Sultan Chand & Sons</p>			



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Faculty of Commerce and Management

**Syllabus for
B.Com. Part II Semester III
Minor – Advanced Accountancy
w.e.f. June 2025**

Course Name: Advanced Accountancy - Auditing Paper I

Course Code:

Course Credit	Weekly Hours	Total Lectures	Total Marks
04	04	60	100 (60UA+40CA)

Preamble:

This course is designed to provide students with a comprehensive understanding of the auditing process and its critical role in business operations. It covers the fundamentals of auditing, including its various types, significance, and legal framework. Students will learn how to effectively plan and assess audit risks, as well as execute audits by gathering sufficient evidence, performing fieldwork, and testing internal controls. The course also emphasizes ethical standards and the preparation of audit reports, equipping students with the skills to address client needs and communicate findings effectively. By the end of the course, students will be proficient in conducting audits and adhering to professional and regulatory auditing standards.

Course Objectives:

- 1) To provide students with a fundamental understanding of the auditing process, its types, and importance in business operations.
- 2) To equip students with the skills to plan and assess risks effectively in an audit engagement.
- 3) To develop students' ability to execute audits by gathering sufficient evidence, performing fieldwork, and testing internal controls.
- 4) To familiarize students with ethical standards and reporting practices essential for auditors in their professional role.

Course Outcomes:

- 1) Students will be able to explain the key concepts and types of audits, as well as their significance in the business environment.
- 2) Students will be able to assess audit risks and design audit plans that address client needs and internal control evaluations.
- 3) Students will be able to perform audit procedures, collect audit evidence, and carry out substantive and internal control tests.
- 4) Students will be able to produce comprehensive audit reports and apply ethical standards in auditing practice.

Unit No.	Content	Weightage (in %)	No. of Lectures
1	Chapter 1: Introduction to Auditing - Definition and Importance of Auditing, Meaning, Role and significance of auditing in business, Objectives of auditing, Types of Audits, Internal vs. External Audits, Statutory vs. Non-statutory Audits, Forensic Audits, Tax Audits, and other specialized audits, Basic Concepts of Audit, Evidence, audit procedures, and techniques, Professional ethics and auditor independence, Legal and regulatory framework of auditing, Audit Process Overview, Phases of an audit: Planning, Execution, Reporting.	25%	15
2	Chapter 2: Audit Planning and Risk Assessment - Audit Planning, Importance of proper audit planning, Key components of an audit plan, Understanding the client's business environment, Understanding Internal Controls, Meaning of internal controls, Evaluation of internal control systems, Role of auditors in assessing internal controls, Risk Assessment in Auditing, Types of audit risks: Inherent risk, control	25%	15

	risk, detection risk, Techniques for assessing risk, The relationship between risk and audit approach, Materiality and Audit Evidence, Understanding materiality in the audit process, Gathering and evaluating audit evidence, Sampling techniques		
3	Chapter 3: Audit Execution and Evidence Collection - Audit Procedures and Techniques, Detailed steps in performing audits (e.g., inspection, observation, inquiry, and confirmation), Documentation of audit work, Working papers and their role in audits, Internal Controls Testing, Evaluating the effectiveness of internal controls, Test of controls and substantive testing, Testing for fraud risks, Substantive Procedures, Types of substantive procedures: Analytical procedures, tests of details, and confirmations, Sampling in substantive procedures, Documenting substantive testing results, Audit Adjustments and Findings, Identifying and handling audit findings, Adjustments and corrections during an audit, Communicating audit findings to management	25%	15
4	Chapter 4: Audit Reporting and Ethics - Audit Reports, Structure and content of audit reports, Types of audit opinions: Unqualified, Qualified, Adverse, Disclaimer, Conditions for issuing a qualified opinion, Communication of Audit Findings, Reporting findings to management and stakeholders, Issuance of management letters and recommendations, Ethical Standards in Auditing Code of ethics for auditors, Auditor independence and conflict of interest, Regulatory Framework, Overview of auditing standards (e.g., International Standards on Auditing) Role of auditing regulatory bodies (e.g., AICPA, PCAOB, ICAI), Compliance with legal requirements in audits.	25%	15

Suggested Readings:

“Principles of Auditing”

Author: Ray Whittington, Kurt Pany
Publication: McGraw-Hill Education

“Auditing and Assurance Services”

Author: Alvin A. Arens, Randal J. Elder, Mark S. Beasley
Publication: Pearson Education

“Auditing: A Practical Approach”

Author: Robyn Moroney, Fiona Campbell
Publication: Wiley

“The Essentials of Auditing”

Author: David N. Ricchiute
Publication: South-Western College Publishing

“Auditing and Assurance Services: An Integrated Approach”

Author: Larry E. Rittenberg, Bradley J. Johnstone
Publication: Cengage Learning

“Introduction to Auditing”

Author: Paul D. Kimmel, Jerry J. Weygandt, Donald E. Kieso
Publication: Wiley

“Modern Auditing: Assurance Services and the Integrity of Financial Reporting”

Author: William C. Boynton, Raymond N. Johnson, Curtis L. Kell
Publication: Wiley

“Auditing: A Risk-Based Approach”

Author: Karla M. Johnstone, Audrey A. Sutton
Publication: Cengage Learning

“Fundamentals of Auditing”

Author: Louwers, J. K.
Publication: McGraw-Hill Education

“Financial Statement Auditing”

Author: Robert L. Dixon, Stephen G. Shilston

Publication: Pearson Education



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Faculty of Commerce and Management

**Syllabus for
B.Com. Part II Semester III
Vocational Skill Course (VSC) Related to Advanced Accountancy
w.e.f. June 2025**

Course Name: Advanced Accountancy - Introduction to Income Tax Paper I

Course Code:

Course Credit	Weekly Hours	Total Lectures	Total Marks
02	02	30	50 (30UA+20CA)

Preamble:

This course provides students with a foundational understanding of income tax, focusing on its structure, significance, and role in the economy. It covers essential topics such as the identification of various sources of income, the calculation of taxable income, and the application of exemptions, deductions, and allowances. Additionally, the course equips students with the knowledge necessary to compute income tax liabilities and understand the process of filing income tax returns. By the end of the course, students will be proficient in calculating taxes and managing tax compliance under applicable laws.

Course Objectives:

- 1) To provide students with a foundational understanding of income tax, its structure, and its significance in the economy.
- 2) To equip students with the knowledge of different sources of income and the process of calculating taxable income.
- 3) To familiarize students with exemptions, deductions, and allowances available under the tax system.
- 4) To enable students to compute income tax liabilities and understand the process of filing income tax returns.

Course Outcomes:

- 1) Students will be able to explain the basic concepts of income tax, its structure, and its role in the economy.
- 2) Students will be able to identify different sources of income and compute taxable income under various heads.
- 3) Students will be able to apply exemptions, deductions, and allowances to determine total income.
- 4) Students will be able to calculate tax liabilities and successfully file income tax returns.

Unit No.	Content	Weightage (in %)	No. of Lectures
1	<p>Chapter 1: Basics of Income Tax and Taxable Income</p> <p>Introduction to Income Tax Definition and Importance of Income Tax. Overview of the Indian Income Tax System (or applicable country's tax system). Role of Income Tax in the economy.</p> <p>Taxable Entities Individuals, Hindu Undivided Families (HUFs), Companies, Firms, etc. Distinction between residents and non-residents for tax purposes.</p> <p>Sources of Income Overview of various heads of income: Salary, House Property, Business or Profession, Capital Gains, and Other Sources. (Theory only) Understanding the concept of Gross Total Income.</p> <p>Exemptions, Deductions, and Allowances</p>	50%	15

	Exemptions under various sections (e.g., Section 10 of the Income Tax Act). Common deductions available under Section 80C, 80D, 80G, etc. Allowances and perquisites.		
2	<p>Chapter 2: Tax Computation and Filing Returns</p> <p>Computation of Total Income Steps involved in calculating Total Income. (Theory only) Adjustments for exemptions, deductions, and allowances. Calculation of taxable income under each head.</p> <p>Tax Rates and Slabs Understanding the tax rates for individuals, companies, and other entities. Income tax slabs for individuals and how to apply them.</p> <p>Tax Payment and Advance Tax Methods of paying taxes (self-assessment tax, advance tax, etc.). Understanding the concept of advance tax and due dates.</p>	50%	15
<p>Suggested Readings:</p> <p>“Income Tax Law and Practice” Author: Dr. H.C. Mehrotra, Dr. S.P. Goyal Publication: Sahitya Bhawan Publications</p> <p>“Direct Taxes: Law & Practice” Author: Dr. Vinod K. Singhanian, Dr. Kapil Singhanian Publication: Taxmann Publications</p> <p>“Income Tax Law and Practice” Author: T. N. Manoharan Publication: Snow White Publications</p> <p>“Students’ Guide to Income Tax” Author: Dr. Girish Ahuja, Ravi Gupta Publication: Bharat Law House</p> <p>“Direct Taxation” Author: B.B. Lal Publication: Pearson Education</p> <p>“Income Tax: Theory, Law and Practice” Author: B. N. Tandon Publication: Vikas Publishing House</p> <p>“Income Tax: Law and Practice” Author: M.C. Shukla Publication: S. Chand & Company</p> <p>“Taxation: Law and Practice” Author: R.N. Lakhotia Publication: Vision Books</p> <p>“Income Tax and GST” Author: K.R. Sunderam Publication: Himalaya Publishing House</p> <p>“Practical Approach to Income Tax” Author: V.K. Singhanian Publication: Taxmann Publications</p>			

Faculty of Commerce and Management
Advanced Accountancy as a Major

Syllabus for
B.Com. Part II Semester IV
As per NEP w.e.f. June 2025

Sr No	Category	Title of Subject	Course Credit	Weekly Hours	Total Lectures	Total Marks	
						UA	CA
1	Mandatory Major (Advanced Accountancy)	Advanced Company Accounts Paper V	4	4	60	60	40
2	Mandatory Major (Advanced Accountancy)	Financial Statement Analysis Paper VI	4	4	60	60	40
3	Minor (Advanced Accountancy)	(For other than Advanced Accountancy Students) (Students having Advanced Accountancy as a Major may select any one minor from the following - 1. Advanced Banking 2. Business Economics 3. Business Administration 4. Business Management 5. Advanced Statistics 6. Advanced Insurance 7. Advanced Costing)	4	4	60	60	40
4	Skill Enhancement Course (SEC) (Advanced Accountancy)	Mobile Accounting Paper II	2	2	30	30	20
5	Open Elective Ability	Other than Accountancy Subject	2	2	30	30	20
6	Enhancement Course (AEC)	Select any one from the bucket	2	2	30	30	20
7	Community Engagement Programme (CEP) (Advanced Accountancy)	Community Engagement Programme (CEP) Field Work	2	2	30	30	20
8	Co-Curricular Courses	Select any one from the bucket NSS/NCC/Sports/Cultural/Health Wellness Fitness/Yoga Education	2	2	30	30	20
			22			330	220



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**Faculty of Commerce and Management
MAJOR AS ADVANCED ACCOUNTANCY**

**Syllabus for
B.Com. Part II Semester IV
As per NEP w.e.f. June 2025**

Sr No	Category	Title of Subject	Course Credit	Weekly Hours	Total Lectures	Total Marks	
						UA	CA
1	Mandatory Major	Advanced Company Accounts Paper V	4	4	60	60	40
2	Mandatory Major	Financial Statement Analysis Paper VI	4	4	60	60	40
3	Minor	Advanced Accountancy Paper II (For other than Advanced Accountancy Students) (Students having Advanced Accountancy as a Major should select any one minor from the following - 1. Advanced Banking 2. Business Economics 3. Business Administration 4. Business Management 5. Advanced Statistics 6. Advanced Insurance 7. Advanced Costing)	4	4	60	60	40
4	Skill Enhancement Course (SEC)	Mobile Accounting Paper II	2	2	30	30	20



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Faculty of Commerce and Management

**Syllabus for
B.Com. Part II Semester IV
Major (DSC) Mandatory – Advanced Accountancy
w.e.f. June 2025**

Course Name: Advanced Accountancy - Advanced Company Accounts Paper V

Course Code:

Course Credit	Weekly Hours	Total Lectures	Total Marks
04	04	60	100 (60UA+40CA)

Preamble:

This course on *Advanced Company Accounts* aims to provide students with a comprehensive understanding of the complex accounting processes involved in corporate restructuring, amalgamation, and liquidation. It introduces various methods of valuing shares and goodwill, alongside the principles of internal reconstruction, including share capital reduction and accounting entries. The course also explores the processes of company amalgamation and absorption, focusing on purchase consideration and related accounting treatments. Additionally, students will gain knowledge on company liquidation, types of liquidation, and the preparation of the liquidator's final statement of accounts. Through practical problem-solving, the course equips students with the necessary skills to navigate and apply these advanced accounting concepts in real-world business scenarios.

Course Objectives:

- To familiarize students with various methods of valuing shares and goodwill in a corporate setting.
- To understand the principles and procedures involved in internal reconstruction, including share capital reduction and accounting entries.
- To learn the key concepts related to the amalgamation and absorption of companies, including purchase consideration and accounting treatments.
- To provide an understanding of company liquidation, types of liquidation, and the order of payments during the liquidation process.
- To develop the skills to solve practical problems related to share valuation, goodwill valuation, internal reconstruction, amalgamation, and liquidation.

Course Outcomes:

- Students will be able to apply different methods of valuing shares and goodwill in various corporate scenarios.
- Students will demonstrate the ability to account for internal reconstruction activities, including share capital reduction and surrender of shares.
- Students will gain a clear understanding of amalgamation and absorption procedures, including the preparation of accounting entries.
- Students will be able to differentiate between AS 14 and IND AS 103 and apply them in real-world business combinations.
- Students will be capable of preparing liquidator's final statement of accounts and solving practical problems related to liquidation.

Unit No.	Content	Weightage (in %)	No. of Lectures
1	Valuation of shares and goodwill Introduction Methods of valuation of shares Methods of valuation of goodwill Factors Affecting on the Valuation of Goodwill Practical problems	25%	15
2	Internal reconstruction Introduction	25%	15

	Reduction of share capital Accounting entries Surrender of shares Disting shareholders Meaning Practical problems		
3	Amalgamation and absorption Introduction Vendor and purchasing company Purchase consideration Accounting entries AS14 and amalgamation Intercompany Owings Unrealised profit As 14 - accounting for amalgamation Ind AS - 103 business combination Difference between AS 14 and Ind AS 103 Practical problems	25%	15
4	Company liquidation Meaning Types of liquidation Liquidator Order of payment Calculation of liquidation Preparation of liquidator's final statement of accounts Particle problems	25%	15

Suggested Readings:

“Advanced Corporate Accounting”, R.L. Gupta & M. Radhaswamy, Sultan Chand & Sons
“Corporate Accounting”, Dr. S.N. Maheshwari, Vikas Publishing House
“Financial Accounting: Theory and Practice”, M.C. Shukla & T.S. Grewal, S. Chand & Company
“Corporate Valuation: Theory, Evidence, and Practice”, David Frykman & Jakob Tolleryd, Wiley
“Valuation of Business and Shares”, Prasanna Chandra, McGraw-Hill Education
“Amalgamation and Takeovers”, A.C. Fernando, Pearson Education
“Principles of Corporate Finance”, Richard A. Brealey & Stewart C. Myers, McGraw-Hill Education
“Financial Management and Policy”, James C. Van Horne, Prentice Hall
“Indian Accounting Standards (IND AS) and IFRS”, M.P. Bhandari, Wiley India
“Accounting for Mergers, Acquisitions, and Corporate Restructuring”, John F. Johnson, Wiley



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Faculty of Commerce and Management

**Syllabus for
B.Com. Part II Semester IV
Major (DSC) Mandatory – Advanced Accountancy
w.e.f. June 2025**

Course Name: Advanced Accountancy - Financial Statement Analysis Paper VI

Course Code:

Course Credit	Weekly Hours	Total Lectures	Total Marks
04	04	60	100 (60UA+40CA)

Preamble:

This course on *Financial Statement Analysis* is designed to provide students with a comprehensive understanding of management accounting and its role in business decision-making. It focuses on the analysis and interpretation of financial statements, equipping students with the necessary skills to analyse balance sheets, income statements, and cash flow statements. The course emphasizes ratio analysis as a tool for assessing financial health and performance, alongside the preparation and interpretation of funds flow and cash flow statements. Students will also learn about the scope and limitations of management accounting, and the tools used by management accountants for effective financial analysis and decision-making in a corporate setting. Through practical problem-solving, students will develop the expertise to apply these concepts in real-world business contexts.

Course Objectives:

- To provide an understanding of the meaning, scope, and functions of management accounting.
- To familiarize students with the various tools used in management accounting for decision-making.
- To enable students to analyse and interpret financial statements, including understanding their types and limitations.
- To develop proficiency in ratio analysis and its application in financial statement analysis.
- To equip students with the knowledge to prepare and interpret funds flow and cash flow statements, understanding their significance and limitations.

Course Outcomes:

- Students will be able to define management accounting and explain its functions, scope, and limitations.
- Students will gain practical skills in using management accounting tools for analysing financial data.
- Students will be able to interpret and analyse different financial statements, including balance sheets, income statements, and cash flow statements.
- Students will apply ratio analysis techniques to assess a company's financial health and performance.
- Students will be capable of preparing and interpreting funds flow and cash flow statements, distinguishing between them and understanding their utility.

Unit No.	Content	Weightage (in %)	No. of Lectures
1	Financial statements Analysis and interpretation Meaning and types of financial statements Nature of financial statements Limitations of financial statements Steps involved in financial statement analysis Mathura logical classification	25%	15
2	Ratio analysis Types of ratios Advantages of ratio analysis Limitations of ratio analysis	25%	15

	Practical problems		
3	Meaning of funds flow statement Uses of fund flow statement Funds flow statement versus income statement Preparation of funds flow statement Practical problems	25%	15
4	Cash Flow Statement – AS - 3 Meaning of cash flow statement Sources of cash Difference between cash flow analysis and fund flow analysis Utility of cash flow analysis Limitations of cash flow analysis Revised cash flow statement Preparation of cash flow statement Practical problems	25%	15

Suggested Readings:

“Management Accounting”, S.N. Maheshwari, Vikas Publishing House
 “Management Accounting: Theory and Practice”, M.Y. Khan & P.K. Jain, Tata McGraw-Hill Education
 “Financial Management and Policy”, James C. Van Horne & John M. Wachowicz, Prentice Hall
 “Management Accounting: Concepts, Techniques, and Applications”, Paul M. Collier, Cengage Learning
 “Advanced Management Accounting”, Robert S. Kaplan & Anthony A. Atkinson, Pearson Education
 “Financial Statement Analysis”, K. R. Subramanyam & John J. Wild, McGraw-Hill Education
 “Management Accounting for Decision Makers”, Peter Atrill & Eddie McLaney, Pearson Education
 “Accounting for Managers”, S.P. Jain & K.L. Narang, Kalyani Publishers
 “Fundamentals of Financial Accounting”, Robert F. Meigs & Walter B. Meigs, McGraw-Hill Education
 “Financial Management”, I.M. Pandey, Vikas Publishing House



**PUNYASHLOK AHILYADEVI HOLKAR
SOLAPUR UNIVERSITY, SOLAPUR**



Faculty of Commerce and Management

**Syllabus for
B.Com. Part II Semester IV
Minor – Advanced Accountancy
w.e.f. June 2025**

Course Name: Advanced Accountancy - Advanced Accountancy Paper II

Course Code:

Course Credit	Weekly Hours	Total Lectures	Total Marks
04	04	60	100 (60UA+40CA)

Preamble:

This course provides a comprehensive understanding of key practical aspects of accounting, focusing on the rectification of errors, royalty accounts, depreciation, and joint venture accounting. Students will learn how to identify and correct errors in financial records, handle royalty transactions, calculate depreciation using various methods, and account for joint venture activities. Through a combination of theory and practical problem-solving, the course equips students with the necessary skills to accurately manage financial records, apply accounting principles in real-world scenarios, and ensure the reliability of financial statements in different business contexts.

Course Objectives:

- 1) To develop the ability to identify and correct accounting errors, ensuring accuracy in financial records and statements.
- 2) To gain proficiency in accounting for royalty transactions, including calculations and journal entries for various royalty agreements.
- 3) To apply different depreciation methods and understand their impact on asset valuation and financial statements.
- 4) To understand joint venture accounting and develop skills in recording transactions, allocating profits, and preparing joint venture accounts.
- 5) To enhance problem-solving abilities through the practical application of accounting concepts in real-world scenarios.

Course Outcomes:

- 1) Students will be able to identify and rectify various accounting errors, ensuring accurate financial records.
- 2) Students will acquire the skills to effectively account for royalty transactions and handle related issues.
- 3) Students will gain proficiency in calculating and recording depreciation using multiple methods.
- 4) Students will develop the ability to record joint venture transactions, allocate profits, and prepare joint venture accounts.
- 5) Students will enhance their problem-solving skills by applying accounting concepts to real-world scenarios.

Unit No.	Content	Weightage (in %)	No. of Lectures
1	<p>Rectification of Errors Introduction to Rectification of Errors Definition and importance Types of errors (Errors of omission, commission, principle, and compensating errors) Difference between errors and fraud</p> <p>Rectification Process Steps to rectify errors Impact of errors on the trial balance Effect on financial statements</p> <p>Practical Problems:</p>	25%	15

	<p>Practical problem based on errors and their rectification in books of accounts. Adjusting entries for rectification of errors Journal entries to rectify errors in the accounts (e.g., errors affecting the trial balance and errors not affecting it)</p> <p>Theory: Explanation of the types of errors and their correction methods Role of internal controls in preventing errors</p> <p>Solution of Practical Problems: Step-by-step solutions to practical problems involving rectification of errors in trial balance and ledger accounts. Calculations of adjustments and effect on profit and loss.</p>		
2	<p>Royalty Accounts Introduction to Royalty Accounts Definition and concepts of royalty Types of royalty agreements (Fixed royalty and Percentage royalty) Importance of royalty in the context of leasing, mining, and patent agreements</p> <p>Accounting Treatment of Royalty Accounts Royalty payments and their entries Calculation of royalty based on output or revenue Accounting entries for royalty transactions</p> <p>Practical Problems: Calculation of royalty under different agreements Accounting for the royalty paid and received Treatment of underpayment and overpayment of royalties Royalty payable on minimum rent or guaranteed rent</p> <p>Theory: Theoretical aspects of royalty agreements Minimum Rent, Short Workings, and Overpayment of Royalties</p> <p>Solution of Practical Problems: Solution involving royalty calculations based on production/output. Journal entries related to royalty payable, short workings, and minimum rent adjustments. Demonstration of adjustments for royalty payments and receipts.</p>	25%	15
3	<p>Depreciation Accounting Introduction to Depreciation Definition and concept of depreciation Causes of depreciation Factors influencing depreciation (e.g., time, usage, wear and tear)</p> <p>Methods of Depreciation Straight Line Method (SLM) Reducing Balance Method (RBM) Annuity Method Depreciation Fund Method</p> <p>Practical Problems: Calculation of depreciation using the Straight-Line Method Calculation of depreciation using the Reducing Balance Method Calculation of depreciation using the Annuity Method Calculation of depreciation using the Depreciation Method</p> <p>Theory: Theoretical explanations on each method of depreciation Difference between depreciation and amortization Impact of depreciation on financial statements</p> <p>Solution of Practical Problems:</p>	25%	15

	<p>Solution to problems on depreciation calculation for different assets. Adjustments for asset disposal, impairment, and revaluation. Journal entries for depreciation, asset disposal, and adjustments.</p>		
4	<p>Joint Venture Accounting Introduction to Joint Ventures Definition of Joint Venture and its importance Difference between joint venture and partnership Nature of a joint venture agreement Accounting Treatment of Joint Ventures Method of accounting for joint ventures (Separate Entity Method, Proportionate Consolidation, and Equity Method) Joint Venture Account: Format and entries Joint Venture Expenses and Profits distribution Practical Problems: Recording transactions in a joint venture (sale of goods, purchase, sharing of expenses) Preparation of Joint Venture Account and Memorandum Joint Venture Account Final settlement and distribution of profits/losses Theory: Explanation of the accounting procedures followed in joint venture agreements Detailed treatment of joint venture accounts under various accounting methods Solution of Practical Problems: Step-by-step solutions for joint venture accounting transactions, including profit-sharing and settlement. Illustration of Memorandum Joint Venture Accounts for separate ventures. Preparation of accounts, journal entries for joint venture transactions, and settlement of profits.</p>	25%	15
<p>Suggested Readings: Advanced Accountancy – Volume I Name of Author: S. N. Maheshwari Name of Publication: Vikas Publishing House Financial Accounting Name of Author: T. S. Grewal Name of Publication: Sultan Chand & Sons Advanced Accounting Name of Author: R.L. Gupta & M. Radhaswamy Name of Publication: Sultan Chand & Sons Accounting for Management Name of Author: S. K. Bhattacharya Name of Publication: Vikas Publishing House Corporate Accounting Name of Author: Dr. S. P. Jain & Dr. K. L. Narang Name of Publication: Kalyani Publishers Principles of Accounting Name of Author: P.C. Tulsian Name of Publication: Pearson Education Accounting for Managers Name of Author: H.V. Jhamb Name of Publication: Jaico Publishing House Accounting for Royalty and Lease Name of Author: M.C. Shukla & T.S. Grewal Name of Publication: S. Chand & Company</p>			

Depreciation and Its Accounting

Name of Author: N.K. Agarwal

Name of Publication: Oxford University Press

Joint Venture Accounting

Name of Author: N. Ramachandran & Ram Kumar

Name of Publication: Tata McGraw-Hill Education



**PUNYASHLOK AHILYADEVI HOLKAR
SOLAPUR UNIVERSITY, SOLAPUR**



Faculty of Commerce and Management

**Syllabus for
B.Com. Part II Semester IV
Skill Enhancement Course (SEC) – Advanced Accountancy
w.e.f. June 2025**

Course Name: Advanced Accountancy - Mobile Accounting Paper II

Course Code:

Course Credit	Weekly Hours	Total Lectures	Total Marks
02	02	30	50 (30UA+20CA)

Preamble:

This course on *Mobile Accounting* aims to provide students with an understanding of the shift from traditional accounting methods to modern mobile-based systems. The course explores the evolution of accounting technology, highlighting the benefits and limitations of mobile accounting applications. Students will gain hands-on knowledge of key functions within mobile accounting apps, such as expense tracking, budgeting, invoicing, payroll management, and tax tracking. Additionally, the course covers cloud integration and how it enhances real-time financial monitoring and decision-making. By the end of the course, students will be equipped with the skills to efficiently use mobile accounting apps for personal and business financial management.

Course Objectives:

- 1) To explore the evolution of accounting from traditional methods to mobile-based systems, highlighting the benefits and limitations of mobile accounting applications.
- 2) To understand the key functions and features of mobile accounting apps, including expense tracking, budgeting, invoicing, cloud integration, and tax management.

Course Outcomes:

- 1) Students will be able to evaluate the advantages and limitations of mobile accounting systems and assess their impact on personal and business financial management.
- 2) Students will gain the ability to use mobile accounting apps for tasks such as expense tracking, budgeting, invoicing, tax management, and real-time financial monitoring.

Unit No.	Content	Weightage (in %)	No. of Lectures
1	Definition and Importance of Mobile Accounting. Evolution of accounting from traditional methods to mobile-based systems. Benefits and limitations of using mobile phones for accounting. Basic Functions of Mobile Accounting Apps: Expense tracking and categorization. Budgeting and financial planning. Invoicing, receipts, and payments management. Payroll management and automation. Cloud Integration in Mobile Accounting: The role of cloud computing in mobile accounting. Advantages of cloud-based accounting for businesses and individuals.	50%	15
2	Creating invoices in mobile accounting applications Automating recurring invoices and payment reminders. Expense and Receipt Management: Scanning and storing receipts using mobile devices. Categorizing and tracking business expenses via mobile apps. Integration with business bank accounts and credit cards for real-time expense tracking. Cash Flow and Financial Monitoring:	50%	15

Using mobile apps to monitor cash flow. Understanding financial reports and dashboards. Real-time financial tracking and decision-making. Tax Management on Mobile Platforms: Tax calculation and tracking using mobile apps.		
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Suggested Readings:

“Mobile Accounting and Mobile Commerce”

Authors: R. K. Gupta, S. R. S. Sharma

Publisher: Wiley India

“Accounting in a Digital World”

Authors: Paul D. Kimmel, Jerry J. Weygandt, Donald E. Kieso

Publisher: Wiley

“The Impact of Mobile Technologies on Accounting and Auditing”

Author: Linda L. McDonald

Publisher: Emerald Group Publishing

“Mobile Accounting: The Future of Business Finance”

Authors: Ronald L. M. Lee, Christopher C. Kim

Publisher: Pearson Education

“QuickBooks Mobile: Mobile Accounting for Small Business”

Author: Stephen L. Nelson

Publisher: Peachpit Press

“Cloud Accounting: The Revolution of Financial Management”

Authors: Michael J. Koller, John A. Johnson

Publisher: Springer

“Financial Management with Mobile Apps”

Author: Dinesh S. Paliwal

Publisher: McGraw-Hill

“Accounting Information Systems: A Practitioner’s Guide”

Authors: Robert T. Morris, Stuart W. Greene

Publisher: McGraw-Hill Education

“Taxation and Mobile Financial Applications”

Author: Stephanie L. Meier

Publisher: Routledge

“Mobile Financial Services: Opportunities, Challenges, and Impacts”

Authors: Anne-Sophie St. Pierre, Marc D. Jones

Publisher: Elsevier

**Punyashlok Ahilyadevi Holkar
Solapur University, Solapur**

Faculty of Commerce and Management

Syllabus for

B.Com. Part III

Major Subject as

Advanced Accountancy

w.e.f. June 2025

as per National Education Policy 2020

Faculty of Commerce and Management
Advanced Accountancy as a Major

Syllabus for
B.Com. Part III Semester V
 As per NEP w.e.f. June 2026

Sr No	Category	Title of Subject	Course Credit	Weekly Hours	Total Lectures	Total Marks	
						UA	CA
1	Major Mandatory (Advanced Accountancy)	National Financial Reporting Authorities Paper VII	4	4	60	60	40
2	Major Mandatory (Advanced Accountancy)	Income Tax Law and Practice Paper VIII	4	4	60	60	40
3	Major Mandatory IKS(Advanced Accountancy)	ANCIENT ACCOUNTING SYSTEM Paper IX	2	2	30	30	20
4	Minor (Advanced Accountancy)	(For other than Advanced Accountancy Students) (Students having Advanced Accountancy as a Major may select any one minor from the following - 1. Advanced Banking 2. Business Economics 3. Business Administration 4. Business Management 5. Advanced Statistics 6. Advanced Insurance 7. Advanced Costing)	4	4	60	60	40
5	Vocational Skill Course (VSC) (Advanced Accountancy)	Goods and Services Tax	2	2	30	30	20
6	Elective (Advanced Accountancy) Select Any One	Financial Management I OR Taxation Laws I	4	4	60	60	40
7	Field Project / CEP (Advanced Accountancy)	Field Project / CEP	2	2	30	30	20
			22			330	220



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**Faculty of Commerce and Management
MAJOR AS ADVANCED ACCOUNTANCY**

**Syllabus for
B.Com. Part III Semester V
As per NEP w.e.f. June 2026**

Sr No	Category	Title of Subject	Course Credit	Weekly Hours	Total Lectures	Total Marks	
						UA	CA
1	Major Mandatory (Advanced Accountancy)	National Financial Reporting Authorities Paper VII	4	4	60	60	40
2	Major Mandatory (Advanced Accountancy)	Income-tax Law and Practice Paper VIII	4	4	60	60	40
3	Major Mandatory IKS(Advanced Accountancy)	ANCIENT ACCOUNTING SYSTEM Paper IX	2	2	30	30	20
4	Minor	Corporate Administration Paper III (For other than Advanced Accountancy Students) (Students having Advanced Accountancy as a Major should select any one minor from the following - 1. Advanced Banking 2. Business Economics 3. Business Administration 4. Business Management 5. Advanced Statistics 6. Advanced Insurance 7. Advanced Costing)	4	4	60	60	40
5	Vocational Skill Course (VSC)	Goods and Services Tax	2	2	30	30	20
6	Elective	Financial Statements of Specialized Institutions	4	4	60	60	40



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Faculty of Commerce and Management

**Syllabus for
B.Com. Part III Semester V
Major (DSC) Mandatory – Advanced Accountancy
w.e.f. June 2026**

Course Name: Advanced Accountancy - National Financial Reporting Authorities Paper VII

Course Code:

Course Credit	Weekly Hours	Total Lectures	Total Marks
04	04	60	100 (60UA+40CA)

Preamble:

This course provides an overview of financial reporting and the regulatory framework in India, focusing on the role of the National Financial Reporting Authority (NFRA). It covers key financial statements, regulatory bodies like the MCA and SEBI, and the evolution of Indian Accounting Standards (Ind-AS). The course explores NFRA's role in issuing standards, overseeing financial reporting, and enforcing compliance. Additionally, it examines challenges in financial reporting, including globalization and emerging technologies, while preparing students to understand and navigate the regulatory landscape of financial reporting in India.

Course Objectives:

- 1) To provide an understanding of the significance and components of financial reporting and its role in decision-making.
- 2) To explore the regulatory bodies involved in financial reporting in India, including NFRA, MCA, and SEBI.
- 3) To examine the evolution and adoption of Indian Accounting Standards (Ind-AS) and their alignment with international standards.
- 3) To analyse the NFRA's role in issuing accounting standards, overseeing financial reporting, and ensuring compliance through enforcement mechanisms.
- 4) To address the challenges in financial reporting, including emerging issues like blockchain and cryptocurrency, and explore future trends in financial reporting practices.

Course Outcomes:

- 1) Students will gain a comprehensive understanding of the components and significance of financial reporting in business decision-making.
- 2) Students will be able to analyse the roles and functions of key regulatory bodies like NFRA, MCA, and SEBI in financial reporting.
- 3) Students will understand the evolution and implementation of Indian Accounting Standards (Ind-AS) and their convergence with global standards.
- 4) Students will acquire knowledge of NFRA's role in overseeing financial reporting quality, compliance, and enforcement actions.
- 5) Students will develop the ability to address emerging challenges in financial reporting and understand future trends in the field.

Unit No.	Content	Weightage (in %)	No. of Lectures
1	Introduction to Financial Reporting and Regulatory Framework Overview of Financial Reporting Definition and significance of financial reporting Role of financial statements in decision-making Components of financial statements: Balance Sheet, Profit & Loss Account, Cash Flow Statement, and Notes to Accounts Regulatory Bodies in India	25%	15

	<p>Role of regulatory bodies in financial reporting: Ministry of Corporate Affairs (MCA), Securities and Exchange Board of India (SEBI), and NFRA</p> <p>Importance of financial reporting standards and their evolution</p> <p>Comparison of financial reporting frameworks: Ind-AS, IFRS, and GAAP</p> <p>National Financial Reporting Authority (NFRA)</p> <p>Establishment and objectives of NFRA</p> <p>Powers and functions of NFRA</p> <p>Relationship between NFRA and other regulatory bodies</p> <p>Composition of NFRA and its role in oversight of financial reporting</p>		
2	<p>Standards and Guidelines for Financial Reporting</p> <p>Accounting Standards and Their Implementation</p> <p>Overview of Indian Accounting Standards (Ind-AS)</p> <p>Adoption and transition from Accounting Standards (AS) to Ind-AS</p> <p>Compliance with the International Financial Reporting Standards (IFRS)</p> <p>Role of NFRA in Issuing Standards and Guidelines</p> <p>NFRA's authority in prescribing accounting standards for companies and auditors</p> <p>Procedural framework for issuing accounting and auditing standards</p> <p>Role of NFRA in the convergence of Indian standards with international norms</p> <p>Financial Reporting and Disclosure Requirements</p> <p>Mandatory disclosures under various regulations (Companies Act, SEBI Regulations, etc.)</p> <p>Key provisions related to corporate governance and disclosures</p> <p>Specific requirements for listed companies, banks, and financial institutions</p>	25%	15
3	<p>Oversight Mechanism and Enforcement by NFRA</p> <p>NFRA's Role in Oversight of Financial Reporting</p> <p>NFRA's responsibilities in overseeing the quality of financial reporting by companies</p> <p>Monitoring of compliance with accounting standards and auditing norms</p> <p>Role of NFRA in reviewing financial statements of large public-interest entities</p> <p>Enforcement and Penalties</p> <p>NFRA's power to take corrective action against non-compliance</p> <p>Procedures for investigation, inspection, and enforcement actions</p> <p>Imposition of penalties on erring companies and auditors</p> <p>Case studies of NFRA's actions and decisions</p> <p>Audit Quality and NFRA's Role in Regulation of Auditors</p> <p>Role of NFRA in regulating auditors and their audit reports</p> <p>Ensuring the independence of auditors</p> <p>NFRA's function in addressing auditor misconduct and improving audit quality</p>	25%	15
4	<p>Challenges and Future Directions in Financial Reporting and Regulation</p> <p>Challenges in Financial Reporting</p> <p>Issues in the implementation of accounting standards</p> <p>Addressing non-compliance and fraudulent financial reporting</p> <p>Globalization and the challenges of aligning local standards with international norms</p> <p>Emerging issues like blockchain and cryptocurrency in financial reporting</p> <p>NFRA's Role in Addressing Challenges</p> <p>NFRA's role in developing solutions for emerging financial reporting challenges</p>	25%	15

	<p>Engaging with industry stakeholders to improve reporting practices Enhancing the effectiveness of the regulatory framework through technological integration (e.g., AI, data analytics)</p> <p>Future of Financial Reporting in India</p> <p>Trends in financial reporting: sustainability reporting, integrated reporting, and non-financial disclosures NFRA's initiatives for strengthening financial reporting in the future Strategic reforms to enhance transparency, accountability, and corporate governance</p>		
<p>Suggested Readings:</p> <ol style="list-style-type: none"> 1. Corporate Financial Reporting Name of Author: S.K. Bhatia Name of Publication: Vikas Publishing House 2. Financial Accounting and Reporting Name of Author: M.C. Shukla, T.S. Grewal Name of Publication: S. Chand & Co. 3. Indian Financial Reporting Standards (Ind-AS) Name of Author: S. S. Ghosh Name of Publication: Taxmann 4. Corporate Governance and Financial Reporting Name of Author: A. C. Fernando Name of Publication: Pearson Education 5. International Financial Reporting Standards (IFRS) Name of Author: D. R. Carmichael, S. M. Meek Name of Publication: Wiley 			



**PUNYASHLOK AHILYADEVI HOLKAR
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Faculty of Commerce and Management

**Syllabus for
B.Com. Part III Semester V
Major (DSC) Mandatory – Advanced Accountancy
w.e.f. June 2026**

Advanced Accountancy - Income Tax Law and Practice Paper VIII

Course Code:

Course Credit	Weekly Hours	Total Lectures	Total Marks
04	04	60	100 (60UA+40CA)

Preamble:

The *Income Tax Law and Practice Paper I* course provides students with a foundational understanding of income tax law and its application in real-life scenarios. This course introduces the essential concepts and definitions within income tax law, including the key terms such as person, assessee, previous year, and assessment year. It focuses on the procedural aspects of computing total income and tax payable for individuals, with an emphasis on residential status and its implications for determining the scope of total income. The course also provides students with the practical skills required to compute taxable income under various heads, including salaries, house property, and other sources, while applying exemptions and deductions effectively. Through this course, students will develop the knowledge and practical expertise necessary for navigating income tax law and preparing accurate tax computations.

Course Objectives:

- 1) To introduce students to the basic concepts of income tax law, including key definitions such as person, assessee, previous year, and assessment year.
- 2) To familiarize students with the basis of charge for income tax and the procedure for computing total income and tax payable for individuals.
- 3) To enable students to understand residential status and its implications on the scope of total income.
- 4) To provide students with the skills to compute taxable income under various heads, including salaries, house property, and other sources, while applying exemptions and deductions.

Course Outcomes:

- 1) Students will be able to define key terms in income tax law, such as person, assessee, and income, and understand their implications.
- 2) Students will be able to calculate total income and tax payable for individuals, considering applicable procedures and exemptions.
- 3) Students will be able to determine an individual's residential status and its effect on the scope of total income.
- 4) Students will be able to solve practical problems related to the computation of taxable income under different heads and apply relevant exemptions and deductions.

Unit No.	Content	Weightage (in %)	No. of Lectures
1	Basic Concepts Introduction to Income Tax Law Definition of Person, Assessee, Previous Year, Assessment Year, Income, Agricultural Income Basis of Charge Procedure for computation of total income and tax payable in case of individuals	20%	12
2	Residential Status and Scope of Total Income Residential Status Scope of total income	10%	6
3	Computation of taxable income under the head salaries, house property and other sources (practical problems)	40%	24

4	Applicable exemptions and deductions under the head salaries, house property and other sources (practical problems)	30%	18
<p>Suggested Readings:</p> <p>“Income Tax Law and Practice” Author: Dr. H.C. Mehrotra, Dr. S.P. Goyal Publication: Sahitya Bhawan Publications</p> <p>“Direct Taxes: Law & Practice” Author: Dr. Vinod K. Singhania, Dr. Kapil Singhania Publication: Taxmann Publications</p> <p>“Income Tax: Law and Practice” Author: T. N. Manoharan Publication: Snow White Publications</p> <p>“Students’ Guide to Income Tax” Author: Dr. Girish Ahuja, Ravi Gupta Publication: Bharat Law House</p> <p>“Direct Taxation” Author: B.B. Lal Publication: Pearson Education</p> <p>“Income Tax: Theory, Law and Practice” Author: B. N. Tandon Publication: Vikas Publishing House</p> <p>“Income Tax: Law and Practice” Author: M.C. Shukla Publication: S. Chand & Company</p> <p>“Taxation: Law and Practice” Author: R.N. Lakhotia Publication: Vision Books</p> <p>“Income Tax and GST” Author: K. R. Sunderam Publication: Himalaya Publishing House</p> <p>“Practical Approach to Income Tax” Author: V.K. Singhania Publication: Taxmann Publications</p>			



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Faculty of Commerce and Management

**Syllabus for
B.Com. Part III Semester V
Major (DSC) Mandatory – Advanced Accountancy
w.e.f. June 2026**

IKS Course Name: Advanced Accountancy - ANCIENT ACCOUNTING SYSTEM Paper IX

Course Code:

Course Credit	Weakly Hours	Total Lectures	Total Marks
02	02	30	50 (30UA+20CA)

Preamble:

This course explores the origins and evolution of accounting practices in ancient India, tracing financial record-keeping from the Indus Valley Civilization to the Mauryan and Gupta periods. It examines the role of agriculture, cattle management, and social classes in shaping early accounting systems, alongside insights from Vedic texts and trade guilds. Special focus is given to Kautilya's *Arthashastra*, taxation policies, and mathematical advancements that influenced financial administration. The study of temple economies further highlights India's rich tradition of economic governance. Aligned with **NEP 2020**, this course fosters an interdisciplinary understanding of India's indigenous knowledge systems and their relevance to modern financial practices.

Course Objectives:

1. To understand the evolution of accounting systems in ancient India.
2. To explore accounting practices in the Indus Valley Civilization.
3. To examine the role of agriculture in early accounting systems.
4. To analyse financial management in Vedic texts.
5. To study accounting for cattle management and social classes.
6. To learn about accounting in the Mauryan and Gupta periods.
7. To understand the influence of Kautilya's *Arthashastra* on accounting.

Course Outcomes:

- CO1. Describe early accounting practices in ancient India.
 CO2. Explain the role of agriculture in accounting systems.
 CO3. Analyse Vedic financial management practices.
 CO4. Understand the significance of cattle and social classes in accounting.
 CO5. Explain Mauryan and Gupta accounting systems.
 CO6. Interpret Kautilya's *Arthashastra* in relation to accounting.
 CO7. Examine the role of mathematics and temple accounting practices.

Unit No.	Content	Weightage (in %)	No. of Lectures
1	Origins and Early Accounting Practices in Ancient India 1.1 Introduction to Indian accounting systems 1.2 Accounting in Indus Valley Civilization (Harappan Civilization) 1.3 The role of Agriculture in Accounting 1.4 Vedic Texts and Financial Management 1.5 Accounting for Agriculture and Cattle Management 1.6 Role of Social Classes in Accounting 1.7 Guilds and Trade in Ancient India	50%	15
2	Accounting and Administration in the Mauryan and Gupta Periods 2.1 Mauryan Empire's administrative and taxation systems 2.2 Accounting in the Gupta period 2.3 Kautilya's <i>Arthashastra</i> and its influence on accounting 2.4 Accounting and mathematical systems 2.5 Financial record-keeping in temple economies	50%	15

Suggested Readings:

1. The History of Accounting in Ancient India (1970) - S. K. Ghosh, Sterling Publishers Pvt. Ltd.

2. Kautilya's Arthashastra (1992) - Kautilya (translated by L.N. Rangarajan), Penguin Books India
3. The Arthashastra: A New Translation (2013) - Kautilya (translated by Patrick Olivelle), Oxford University Press
4. Ancient Indian Economic Thought (1969) - S. N. Mukherjee, Allied Publishers Pvt. Ltd.
5. Indian Economic History: A Survey (1997) - B. R. Sharma, Vikas Publishing House
6. Vedic Economics and Financial Management (2010) - M. G. Sharma, New Age International Publishers
7. A History of Ancient and Early Medieval India (2008) - Upinder Singh, Pearson Education
8. Trade and Economic Life in the Gupta Period (1995) - R.C. Majumdar, Motilal Banarsidass Publishers
9. Ancient Indian Taxation (1991) - R. K. Sharma, Prentice Hall
10. Early Indian Economic Thought: From Vedic to Gupta Period (2000) - R. N. Sharma, K.K. Publications



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Faculty of Commerce and Management

**Syllabus for
B.Com. Part III Semester V
Minor – Advanced Accountancy
w.e.f. June 2026**

Course Name: Advanced Accountancy - Corporate Administration Paper - III

Course Code:

Course Credit	Weekly Hours	Total Lectures	Total Marks
04	04	60	100 (60UA+40CA)

Preamble:

This course on Corporate Administration as per the Companies Act, 2013 provides a comprehensive understanding of the legal framework governing corporate entities in India. It covers key provisions of the Companies Act, 2013, focusing on corporate governance, the structure and responsibilities of directors, compliance requirements, and shareholder rights. The course delves into the role of a company secretary, the duties of directors, and the procedural aspects of corporate management, ensuring adherence to legal and regulatory standards. Students will also explore dispute resolution mechanisms and the enforcement of penalties for non-compliance, providing a holistic view of corporate administration in India's regulatory environment.

Course Objectives:

- 1) To understand the key provisions and objectives of the Companies Act, 2013.
To examine the roles, responsibilities, and legal duties of directors under the Companies Act.
- 2) To explore the compliance requirements for companies, including statutory filing and reporting.
- 3) To analyse the role of a company secretary in ensuring corporate governance and compliance.
- 4) To understand shareholder rights, corporate finance, and dispute resolution mechanisms in corporate administration.

Course Outcomes:

- 1) Students will be able to explain the structure and provisions of the Companies Act, 2013.
- 2) Students will gain knowledge of the roles, duties, and legal implications for directors in a company.
- 3) Students will understand the compliance obligations under the Companies Act, including filing and reporting.
- 4) Students will acquire skills to interpret the role of a company secretary in corporate governance and legal compliance.
- 5) Students will be able to analyse and resolve shareholder disputes, with an understanding of penalties for corporate non-compliance.

Unit No.	Content	Weightage (in %)	No. of Lectures
1	Introduction to Corporate Administration and Governance <ul style="list-style-type: none">• Overview of the Companies Act, 2013: Structure, key provisions, and objectives• Company types and incorporation process: Private, public, and other companies• Importance of corporate governance: Roles of stakeholders, CSR, and ethical practices	25%	15
2	Corporate Management and Directors <ul style="list-style-type: none">• Role and responsibilities of the Board of Directors• Composition of the Board: Executive, Non-Executive, and Independent Directors• Director's duties, appointment, and removal under the Companies Act, 2013	25%	15
3	Corporate Compliance and Secretarial Practices	25%	15

	<ul style="list-style-type: none"> • Key compliance requirements: Filing, financial statements, and statutory audits • Role of the Company Secretary in governance and compliance • Maintenance of statutory records and documentation, including AGM/EGM 		
4	<p>Corporate Finance, Shareholder Rights, and Dispute Resolution</p> <ul style="list-style-type: none"> • Share capital, dividend policy, and shareholder rights • Minority shareholder protection and dispute resolution through NCLT • Penalties and enforcement for corporate fraud and non-compliance 	25%	15

Suggested Readings:

Corporate Law

Author: N.D. Kapoor

Publication: Sultan Chand & Sons

Corporate Governance and Social Responsibility

Author: A.C. Fernando

Publication: Pearson Education

Companies Act, 2013

Author: Taxmann

Publication: Taxmann

Corporate Administration: Legal and Governance Perspectives

Author: M.C. Bhandari

Publication: Bhandari and Associates

Corporate Law and Secretarial Practice

Author: Dr. S.K. Bansal

Publication: Kalyani Publishers

Corporate Governance: Principles, Policies, and Practices

Author: A. C. Fernando

Publication: Pearson Education

Corporate Administration and Governance

Author: S. K. Verma

Publication: Bharat Law House

Secretarial Practice and Corporate Governance

Author: Dr. G. K. Kapoor and Dr. Sanjay Dhamija

Publication: Taxmann

The Companies Act, 2013: A Handbook

Author: Dr. M. S. Narayana

Publication: Snow White Publications

Corporate Law and Governance

Author: Avtar Singh

Publication: Eastern Book Company



**PUNYASHLOK AHILYADEVI HOLKAR
SOLAPUR UNIVERSITY, SOLAPUR**



Faculty of Commerce and Management

**Syllabus for
B.Com. Part III Semester V
Elective – Advanced Accountancy
w.e.f. June 2026**

Course Name: Advanced Accountancy - Financial Statements of Specialised Institutions Paper - I

Course Code:

Course Credit	Weekly Hours	Total Lectures	Total Marks
04	04	60	100 (60UA+40CA)

Preamble:

The course on **Final Accounts of Specialized Institutions** is tailored to provide B.Com. students with a comprehensive understanding of the preparation, presentation, and analysis of financial statements for specialized organizations such as banking companies, electricity companies, insurance companies, and cooperative credit societies. The course equips students with knowledge and skills to prepare and analyze financial statements of specialized institutions, complying with statutory frameworks. These organizations operate under distinct regulatory frameworks and accounting standards, necessitating a focused approach to their financial reporting. This course combines theoretical knowledge with practical problem-solving, ensuring that students gain a thorough understanding of the statutory requirements and the ability to apply them in real-world scenarios. By engaging with practical problems, case studies, and analytical exercises, students will develop the skills required to evaluate the financial health and operational efficiency of these institutions. The course aims to prepare students for professional roles in accounting, auditing, and financial analysis in specialized sectors, fostering expertise that aligns with industry demands and statutory compliance.

Course Objectives:

1. Understand statutory frameworks for specialized institutions.
2. Develop skills for preparing and analysing financial statements.
3. Apply accounting standards and legal provisions in reporting.
4. Analyze financial statements for performance and compliance.
5. Prepare students for professional roles in accounting and auditing in specialized sectors.

Course Outcomes:

1. Demonstrate proficiency in preparing final accounts for these organizations.
2. Apply accounting standards effectively in financial reporting.
3. Evaluate financial health and operational efficiency using analysis tools.
4. Identify and address unique accounting challenges in specialized organizations.
5. Develop expertise for professional roles in specialized financial reporting.

Unit No.	Content	Weightage (in %)	No. of Lectures
1	Provisions of the Banking Regulation Act, 1949 - Components: Profit and Loss Account, Balance Sheet - Adjustments: NPA, Reserve Fund, Interest Suspense - Preparation and Analysis - Practical Problems: - Preparation of P&L and Balance Sheet with adjustments	25%	15
2	- Provisions of the Electricity Act, 2003 - Accounting Standards - Format: Final Accounts - Adjustments: Tariffs, Revenue Recognition, Depreciation - Repairs and Maintenance - Practical Problems: Preparing final accounts with depreciation and revenue adjustments	25%	15
3	Final Accounts of Insurance Companies - Legal Framework: IRDA Regulations - Life and General Insurance: Revenue Accounts, Profit and Loss, Balance Sheet - Adjustments: Policy Claims, Premiums, Reserve Requirements	25%	15

	- Practical Problems: Preparation of revenue accounts and final accounts for life and general insurance		
4	Final Accounts of Cooperative Credit Societies - Legal Framework: Cooperative Societies Act - Format and Components of Final Accounts - Adjustments: Interest on Loans, Subsidies, Reserves - Analysis of Financial Performance - Practical Problems: Preparing final accounts with interest adjustments and subsidies	25%	15
Suggested Readings: 1. "Advanced Accountancy" – R.L. Gupta & M. Radhaswamy, Sultan Chand & Sons 2. "Corporate Accounting" – S.N. Maheshwari & S.K. Maheshwari, Vikas Publishing House 3. "Accounting for Banking and Insurance" – T. S. Reddy & Y. Hari Prasad Reddy, Margham Publications 4. "Advanced Financial Accounting" – J.R. Monga, Mayur Paperback 5. "Cooperative Accounting" – J.P. Tiwari, Sahitya Bhawan Publications			



**PUNYASHLOK AHILYADEVI HOLKAR
SOLAPUR UNIVERSITY, SOLAPUR**



Faculty of Commerce and Management

**Syllabus for
B.Com. Part III Semester V
Elective – Advanced Accountancy
w.e.f. June 2026**

Course Name: Taxation Laws I

Course Code:

Course Credit	Weekly Hours	Total Lectures	Total Marks
04	04	60	100 (60UA+40CA)

Preamble:

This course which is to be started with effect from June 2026 is designed to well acquaint the students of Accountancy for B.Com. Part III as a major subject with the legal framework applicable to Taxation in India. In order to impart knowledge to the students regarding fundamentals of Taxation, Constitutional scheme of Taxation and Taxation scheme under relevant statutes in India this course has been designed after considering the contemporary academic needs of the students.

Course Objectives:

- 1) To provide students with a clear understanding of the principles and framework of taxation law in India.
- 2) To well acquaint the students with the important provisions of Income Tax Act, 1961 and GST framework, focusing on definitions, concepts, and procedures rather than complex calculations.
- 3) To create awareness of the role of taxation in economic development, including issues of tax avoidance, evasion, and reforms among the students.

Course Outcomes:

- 1) Students will be able to understand important concepts and provisions of Indian taxation law, including heads of income, exemptions, and deductions.
- 2) Students will gain the ability to analyse the structure and functioning of GST and income tax procedures.
- 3) After completion of the course including this subject students will be equipped to apply taxation knowledge in academic, professional, and policy matters, with a foundation for advanced study or practical training.

Unit No.	Content	Weightage (in %)	No. of Lectures
1	Fundamentals of Taxation i) Meaning, nature, and scope of taxation ii) Objectives of taxation (revenue, redistribution, regulation) iii) Types of taxes: direct vs. indirect iv) Basic concepts: assessee, person, income, assessment year, previous year	25%	15
2	Heads of Income i) Salaries ii) House property iii) Profits and gains of business/profession iv) Capital gains v) Income from other sources	25%	15
3	Tax Incidence i) Residential status of individuals and companies. ii) Incidence of tax based on residential status.	25%	15

4	Constitutional Framework i) Constitutional framework of taxation in India ii) Powers of Union and State governments in taxation	25%	15
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Suggested Readings:

1. Dr. H.C. Mehrotra & Dr. S.P. Goyal – Income Tax Law and Practice
2. Ahuja & Gupta – Direct Taxes Law and Practice
3. Bare Act: Income Tax Act, 1961
4. Dr. H.C. Mehrotra – Income Tax Law and Practice
5. Ahuja & Gupta – Direct Taxes Law and Practice
6. T.N. Manoharan – Students’ Handbook on Income Tax
7. Singhania & Singhania – Students’ Guide to Income Tax
8. Kanga & Palkhivala – The Law and Practice of Income Tax
9. Indian Constitutional Law by M.P. Jain

Faculty of Commerce and Management
Advanced Accountancy as a Major

Syllabus for
B.Com. Part III Semester VI
 As per NEP w.e.f. June 2026

Sr No	Category	Title of Subject	Course Credit	Weekly Hours	Total Lectures	Total Marks	
						UA	CA
1	Mandatory Major (Advanced Accountancy)	Advanced Accountancy Paper X	4	4	60	60	40
2	Mandatory Major (Advanced Accountancy)	Income Tax Law and Practice XI	4	4	60	60	40
3	Mandatory Major (Advanced Accountancy)	e-filing of Income Tax Return	2	2	30	30	20
4	Minor (Advanced Accountancy)	(For other than Advanced Accountancy Students) (Students having Advanced Accountancy as a Major may select any one minor from the following - 1. Advanced Banking 2. Business Economics 3. Business Administration 4. Business Management 5. Advanced Statistics 6. Advanced Insurance 7. Advanced Costing)	4	4	60	60	40
5	Elective (Advanced Accountancy) Select Any One	Financial Management II OR Taxation Laws II	4	4	60	60	40
6	OJT (Advanced Accountancy)	On Job Training	4	4	60	60	40
			22			330	220



**PUNYASHLOK AHILYADEVI HOLKAR
SOLAPUR UNIVERSITY, SOLAPUR**



**Faculty of Commerce and Management
MAJOR AS ADVANCED ACCOUNTANCY**

**Syllabus for
B.Com. Part III Semester VI
As per NEP w.e.f. June 2026**

Sr No	Category	Title of Subject	Course Credit	Weekly Hours	Total Lectures	Total Marks	
						UA	CA
1	Mandatory Major	Advanced Accountancy Paper X	4	4	60	60	40
2	Mandatory Major	Income-tax Law and Practice Paper XI	4	4	60	60	40
3	Mandatory Major	e-filing of Income-tax Return	2	2	30	30	20
4	Minor	Advanced Accountancy Paper IV (For other than Advanced Accountancy Students) (Students having Advanced Accountancy as a Major should select any one minor from the following - 1. Advanced Banking 2. Business Economics 3. Business Administration 4. Business Management 5. Advanced Statistics 6. Advanced Insurance 7. Advanced Costing)	4	4	60	60	40
5	Elective	Financial Management II	4	4	60	60	40



**PUNYASHLOK AHILYADEVI HOLKAR
SOLAPUR UNIVERSITY, SOLAPUR**



Faculty of Commerce and Management

**Syllabus for
B.Com. Part III Semester VI
Major (DSC) Mandatory – Advanced Accountancy
w.e.f. June 2026**

Course Name: Advanced Accountancy - Advanced Accountancy Paper X

Course Code:

Course Credit	Weekly Hours	Total Lectures	Total Marks
04	04	60	100 (60UA+40CA)

Preamble:

This course on **Advanced Accountancy** explores advanced concepts and practical problems in specialized accounting areas such as Electricity Final Accounts, Hire Purchase and Instalment Systems, Holding Companies, and Insurance Claims. Emphasizing both theoretical knowledge and practical application, the course equips students with the ability to prepare and interpret financial statements, manage complex transactions, and resolve real-world accounting issues. It combines theoretical foundations with practical exercises to ensure students develop comprehensive skills in handling diverse accounting challenges in business operations.

Course Objectives:

- 1) To understand the principles and concepts related to electricity final accounts.
- 2) To gain proficiency in accounting for hire purchase and instalment systems.
- 3) To master the preparation of consolidated accounts for holding companies.
- 4) To apply insurance claim accounting practices in various business scenarios.
- 5) To solve practical accounting problems in complex financial situations.

Course Outcomes:

- 1) Students will be able to prepare electricity final accounts in accordance with industry standards.
- 2) Students will be equipped to handle accounting entries for hire purchase and instalment transactions.
- 3) Students will demonstrate proficiency in preparing consolidated financial statements for holding companies.
- 4) Students will gain the ability to process and record insurance claims accurately.
- 5) Students will be able to solve real-world accounting problems related to electricity, hire purchase, holding companies, and insurance claims.

Unit No.	Content	Weightage (in %)	No. of Lectures
1	<p>Electricity Final Accounts Theory: Overview of electricity company accounting Revenue recognition and cost allocation Depreciation and amortization Regulatory adjustments and subsidies Practical: Preparation of electricity company final accounts Accounting for revenue and expenses Journal entries for purchased power and fuel costs</p>	25%	15
2	<p>Hire Purchase and Instalment System Theory: Principles of hire purchase vs instalment systems Interest calculation and accounting entries Legal and tax implications Practical: Journal entries for hire purchase agreements</p>	25%	15

	Calculation of interest and instalment schedules Accounting for defaults and repossession of goods		
3	Holding Company Theory: Concept of holding and subsidiary companies Consolidation principles and minority interest Practical: Preparation of consolidated balance sheets and income statements Elimination of intercompany profits and transactions	25%	15
4	Insurance Claim Theory: Types of insurance contracts and claims Accounting for premiums and claims settlements Practical: Journal entries for insurance premiums and claims Calculation and documentation of insurance claim settlements	25%	15
<p>Suggested Readings: Financial Accounting for Management – Dr. S.K. Bhattacharyya, Excel Books Financial Accounting: A Managerial Perspective – Ashok Banerjee, Prentice Hall India Advanced Accounting – R.L. Gupta, S. Chand & Co. Principles of Financial Accounting – P.C. Tulsian, S. Chand Publishing Accounting for Hire Purchase and Instalments – Dr. N.P. Jain, Himalaya Publishing Corporate Accounting – S.P. Jain & K.L. Narang, Kalyani Publishers Insurance Accounting – G.S. Leeladhar, Tata McGraw-Hill Accounting for Insurance Companies – C.R. Venkatachalam, Taxmann Advanced Corporate Accounting – M.C. Shukla, T.S. Grewal, S. Chand & Co. Consolidated Financial Statements – J. David Spiceland, McGraw-Hill</p>			



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Faculty of Commerce and Management

**Syllabus for
B.Com. Part III Semester VI
Major (DSC) Mandatory – Advanced Accountancy
w.e.f. June 2026**

Course Name: Advanced Accountancy - Income Tax Law and Practice Paper XI

Course Code:

Course Credit	Weekly Hours	Total Lectures	Total Marks
04	04	60	100 (60UA+40CA)

Preamble:

The *Income Tax Law and Practice Paper II* course is designed to provide students with an in-depth understanding of the advanced aspects of income tax law, specifically focusing on the computation of taxable income under the heads of Business and Profession, and Capital Gains. This course covers various exemptions, deductions, and provisions such as clubbing of income, set-off, and carry-forward of losses. Additionally, students will gain practical knowledge of Tax Deducted at Source (TDS) and Tax Collected at Source (TCS), along with their applications in tax calculation and planning. By the end of the course, students will be able to handle complex tax scenarios, apply relevant provisions, and solve practical tax-related problems effectively.

Course Objectives:

- 1) To enable students to compute taxable income under the heads of Business and Profession and Capital Gains, using practical problems to solidify understanding.
- 2) To familiarize students with applicable exemptions and deductions under the heads of Business and Profession and Capital Gains, applying these in practical scenarios.
- 3) To equip students with an understanding of provisions related to clubbing of income, set-off and carry forward of losses, and their impact on tax computation.
- 4) To provide students with knowledge of advanced tax concepts, including Tax Deducted at Source (TDS), Tax Collection at Source (TCS), and their practical applications in tax calculation.

Course Outcomes:

- 1) Students will be able to compute taxable income under the heads of Business and Profession and Capital Gains, applying relevant provisions to practical problems.
- 2) Students will be able to identify and apply exemptions and deductions under Business and Profession and Capital Gains in real-world tax computations.
- 3) Students will be able to understand and apply the rules for clubbing of income, set-off, and carry forward of losses, and integrate these into tax calculations.
- 4) Students will be able to solve practical problems related to TDS, TCS, and advanced tax, understanding their role in tax planning and compliance.

Unit No.	Content	Weightage (in %)	No. of Lectures
1	Computation of taxable income under the head Business and Profession, Capital Gain (practical problems)	40%	24
2	Applicable exemptions and deductions under the head Business and Profession, Capital Gain (practical problems)	40%	24
3	Provisions related to clubbing of income, set off or carry forward and set-off of losses	10%	6
4	Advanced Tax & Tax Deduction at Source (Practical Problems)	10%	6

Suggested Readings:

“Direct Taxes: Law and Practice”

Author: Dr. Vinod K. Singhanian, Dr. Kapil Singhanian

Publication: Taxmann Publications

“Income Tax Law and Practice”

Author: Dr. H.C. Mehrotra, Dr. S.P. Goyal

Publication: Sahitya Bhawan Publications

“Students' Guide to Income Tax”

Author: Dr. Girish Ahuja, Ravi Gupta

Publication: Bharat Law House

“Direct Taxation”

Author: B.B. Lal

Publication: Pearson Education

“Income Tax: Law and Practice”

Author: T. N. Manoharan

Publication: Snow White Publications

“Taxation of Business Income”

Author: R. N. Lakhotia

Publication: Vision Books

“Advanced Accounting: Taxation of Business Profits”

Author: P.C. Tulsian

Publication: S. Chand & Company

“Income Tax and GST”

Author: K.R. Sunderam

Publication: Himalaya Publishing House

“Practical Approach to Income Tax”

Author: V.K. Singhania

Publication: Taxmann Publications

“Direct Taxation: Law and Practice”

Author: B.P. Keshari

Publication: New Age International Publishers



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SOLAPUR UNIVERSITY, SOLAPUR**



Faculty of Commerce and Management

**Syllabus for
B.Com. Part III Semester VI
Major (DSC) Mandatory – Advanced Accountancy
w.e.f. June 2026**

Course Name: Advanced Accountancy - e-Filing of Income Tax Return Paper XII

Course Code:

Course Credit	Weekly Hours	Total Lectures	Total Marks
02	02	30	50 (30UA+20CA)

Preamble:

The *e-Filing of Income Tax Return* course aims to provide students with a thorough understanding of the income tax system, focusing specifically on the practical aspects of electronically filing income tax returns. This course is designed to familiarize students with the procedures, requirements, and importance of e-filing, ensuring they can confidently file returns through the official online portal. Students will gain expertise in understanding tax documentation, including forms such as Form 16 and annual tax statements, and will learn how to navigate the portal for registration, filing, and verification of returns. The course also covers key concepts related to tax payments, refunds, and the bank validation process, equipping students with the skills necessary for effective tax management in the digital age.

Course Objectives:

- 1) To provide an in-depth understanding of the income tax system.
- 2) To familiarize students with the practical aspects of filing income tax returns.
- 3) To enhance students' skills in verifying tax details and understanding tax-related concepts.

Course Outcomes:

- 1) Students will be able to file income tax returns electronically.
- 2) Students will have a comprehensive understanding of tax documentation.
- 3) Students will understand key tax-related concepts and procedures.

Unit No.	Content	Weightage (in %)	No. of Lectures
1	Meaning of income tax Meaning of tax return Meaning of filing of income tax return Meaning of electronic filing of income tax return Importance and features of electronic filing of income tax return Eligibility to file income tax return Requirements to file income tax return Procedure to file online income tax return Introduction to web portal to file online income tax return - www.incometax.gov.in	50%	15
2	Registration procedure of assessee on web portal Requirements to registration procedure Financial test using annual tax statement and annual information statement Concept of form number 16 and financial statements Selection of appropriate income tax return Filing of financial information in selected income tax return Finalising income tax return Verification of income tax return Concept of tax payment and income tax refund Concept of bank validation on web portal	50%	15

Suggested Readings:

"Income Tax Law and Practice", Author: Dr. H.C. Mehrotra & Dr. S.P. Goyal, Publication: Sahitya Bhawan Publications

"Direct Taxes: Law & Practice", Author: V.K. Singhania & K.K. Singhania, Publication: Taxmann Publications

"Income Tax: Law and Practice", Author: Girish Ahuja & Ravi Gupta
Publication: Wolters Kluwer India

"Understanding Income Tax", Author: Vinod K. Singhania & Monica Singhania
Publication: Taxmann Publications

"Income Tax Law and Practice", Author: Dr. R.K. Gupta
Publication: Bharat Law House

"Handbook on Income Tax", Author: C.A. M.S. N. Krishnan
Publication: Lexis Nexis India

"Income Tax Guide for Beginners", Author: R.N. Lakhota
Publication: Vision Books

"Principles of Income Tax Law", Author: V. B. Kher
Publication: Vikas Publishing House

"Taxation of Individuals", Author: Dr. R.K. Gupta
Publication: University Book House

"Income Tax Law & Accounts", Author: Dinesh Prasad
Publication: Bharti Bhawan Publications



**PUNYASHLOK AHILYADEVI HOLKAR
SOLAPUR UNIVERSITY, SOLAPUR**



Faculty of Commerce and Management

**Syllabus for
B.Com. Part III Semester VI
Minor – Advanced Accountancy
w.e.f. June 2026**

Course Name: Advanced Accountancy - Advanced Accountancy Paper IV

Course Code:

Course Credit	Weekly Hours	Total Lectures	Total Marks
04	04	60	100 (60UA+40CA)

Preamble:

This course in **Advanced Accountancy** covers specialized topics in investment accounts, hotel final accounts, inventory management, and asset valuation. The course aims to provide students with a robust theoretical understanding while honing their practical problem-solving skills in each of these areas. Students will gain expertise in accounting for investments, preparing financial statements for hotels, managing inventory, and performing asset valuations, with a particular emphasis on real-world applications and industry-specific practices. This balanced approach ensures that students are well-prepared for practical challenges in the field of accounting.

Course Objectives:

- 1) To develop a comprehensive understanding of investment accounting principles and practices.
- 2) To gain proficiency in preparing hotel final accounts and analysing their financial performance.
- 3) To master the techniques of inventory management and valuation.
- 4) To understand the methodologies and regulatory standards for asset valuation.
- 5) To apply theoretical knowledge to solve practical accounting problems in investments, hotels, inventory, and asset valuation.

Course Outcomes:

- 1) Students will be able to account for various types of investments and calculate related returns.
- 2) Students will be able to prepare and analyse hotel final accounts, including profit and loss statements and balance sheets.
- 3) Students will demonstrate the ability to apply inventory management methods and accurately value inventory.
- 4) Students will be able to perform asset valuation using various techniques, including depreciation and revaluation methods.
- 5) Students will be able to solve practical accounting problems in investment, hotel operations, inventory control, and asset management.

Unit No.	Content	Weightage (in %)	No. of Lectures
1	<p>Investment Accounts</p> <p>Theoretical Background:</p> <ul style="list-style-type: none"> Overview of investment accounting Types of investments: equity, debt, and mutual funds Accounting for investment transactions and returns Valuation of investments and accounting standards Treatment of capital gains, dividends, and interest Regulatory framework for investment accounting <p>Practical Problems & Solutions:</p> <ul style="list-style-type: none"> Recording investment transactions in the books Preparation of journal entries for purchase and sale of investments Calculation of capital gains and dividends received Valuation of investments at fair value and market value Accounting for unrealized gains/losses 	25%	15

	<ul style="list-style-type: none"> Solving problems on impairment and revaluation of investments 		
2	<p>Hotel Industry Final Accounts</p> <p>Theoretical Background:</p> <ul style="list-style-type: none"> Accounting principles for hotel industry Revenue recognition in hotel business (room, food, and beverages) Treatment of expenses in hotel operations Depreciation on hotel assets Preparation of profit and loss account and balance sheet for hotels Tax implications and accounting for tourism-related services <p>Practical Problems & Solutions:</p> <ul style="list-style-type: none"> Preparing hotel final accounts (profit and loss statement, balance sheet) Accounting for revenue from room bookings, food, and other services Calculating operating costs, overheads, and depreciation Preparing a hotel's income statement and allocation of costs Problem-solving on taxation for hotel operations Analysis of hotel financial performance and ratios 	25%	15
3	<p>Inventory Management</p> <p>Theoretical Background:</p> <ul style="list-style-type: none"> Importance of inventory management in business Types of inventories (raw materials, work-in-progress, finished goods) Inventory valuation methods (FIFO, LIFO, weighted average cost) Stocktaking and inventory control techniques Accounting for inventory write-offs and stock obsolescence Impact of inventory management on financial statements <p>Practical Problems & Solutions:</p> <ul style="list-style-type: none"> Journal entries for inventory transactions Preparing inventory valuation using different methods (FIFO, LIFO, Weighted Average) Solving problems on inventory turnover ratio and working capital management Inventory write-offs and adjustment entries Practical exercises on stock control and managing inventory levels Calculation of cost of goods sold (COGS) and gross profit margins 	25%	15
4	<p>Valuation of Assets</p> <p>Theoretical Background:</p> <ul style="list-style-type: none"> Methods of asset valuation (historical cost, fair value, market value) Depreciation and amortization of fixed assets Valuation of intangible assets (goodwill, patents, trademarks) Revaluation and impairment of assets Legal and regulatory frameworks for asset valuation Impact of asset valuation on financial statements and taxation <p>Practical Problems & Solutions:</p> <ul style="list-style-type: none"> Solving problems on asset revaluation and depreciation methods Accounting for impairment of fixed and intangible assets Journal entries for asset disposal and transfer Practical exercises on calculating depreciation and amortization Valuing intangible assets and goodwill Analysing the impact of asset valuation on company financials 	25%	15
<p>Suggested Readings:</p> <p>Advanced Accounting – R.L. Gupta, S. Chand & Co.</p> <p>Financial Accounting: A Managerial Perspective – Ashok Banerjee, Prentice Hall India</p>			

Accounting for Managers – S.N. Maheshwari, Vikas Publishing House
Corporate Accounting – S.P. Jain & K.L. Narang, Kalyani Publishers
Hotel Accounting – K.R. Sreenivasan, Oxford University Press
Principles of Inventory Management – James W. Lapp, Tata McGraw-Hill
Investment Management – Preeti Singh, Prentice Hall India
Accounting for Investments – Aswath Damodaran, Wiley India
Accounting for Assets – Paul Pacter, Pearson Education
Financial Accounting for Hospitality Management – Michael J. Boella, Routledge



**PUNYASHLOK AHILYADEVI HOLKAR
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Faculty of Commerce and Management

**Syllabus for
B.Com. Part III Semester VI
Elective – Advanced Accountancy
w.e.f. June 2026**

Course Name: Advanced Accountancy - Financial Management Paper II

Course Code:

Course Credit	Weekly Hours	Total Lectures	Total Marks
04	04	60	100 (60UA+40CA)

Preamble:

The course on **Financial Management** aims to provide students with a deep understanding of financial decision-making in businesses. It covers critical concepts such as cost of capital, working capital management, capital structure, and dividend policies, empowering students to make sound financial decisions aligned with organizational goals.

Students will also gain insights into the theories and practical aspects of financial management, fostering analytical and problem-solving skills.

Course Objectives:

1. To understand the core concepts and principles of financial management.
2. To develop analytical skills for evaluating cost of capital and capital structure decisions.
3. To learn effective techniques for managing working capital and optimizing cash flow.
4. To analyse dividend policies and their implications on organizational financial health.
5. To prepare students for strategic roles in financial planning and decision-making within an organization.

Course Outcomes:

1. Demonstrate proficiency in applying financial management theories to business decisions.
2. Evaluate and calculate the cost of capital and its impact on the organization's financial strategies.
3. Design and implement working capital management strategies for operational efficiency.
4. Analyse and propose dividend policies aligned with corporate goals and shareholder expectations.
5. Exhibit advanced problem-solving skills and strategic thinking in financial decision-making.

Unit No.	Content	Weightage (in %)	No. of Lectures
1	Introduction to Financial Management Objectives and Importance of Financial Management - Scope and Functions of Financial Management - Role of Finance Managers in Decision-making.	25%	15
2	Cost of Capital and Capital Structure - Components of Cost of Capital: Debt, Equity, and Preference Shares - Weighted Average Cost of Capital (WACC) - Theories: Net Income, Net Operating Income, MM Approach	25%	15
3	- Types and Importance of Working Capital - Determinants of Working Capital - Management of Inventories, Receivables, and Payables - Operating and Cash Cycles.	25%	15
4	Dividend Policy - Types of Dividends: Cash, Stock, and Special Dividends - Determinants of Dividend Decisions: Profitability, Liquidity, Taxation - Theories: Walter, Gordon, MM Hypothesis.	25%	15

Suggested Readings:

Financial Management: Theory and Practice
Prasanna Chandra
Tata McGraw-Hill Publishing Company
Financial Management
I. M. Pandey
Vikas Publishing House
Essentials of Financial Management
Eugene F. Brigham & Joel F. Houston
Cengage Learning
Principles of Corporate Finance
Richard A. Brealey, Stewart C. Myers & Franklin Allen
McGraw-Hill Education
Financial Management: Theory and Practice
R. M. Srivastava
Himalaya Publishing House
Corporate Finance
Jonathan Berk & Peter DeMarzo
Pearson Education
Financial Management: A Decision-Making Approach
S. N. Maheshwari
Sultan Chand & Sons
Advanced Financial Management
Sudhir Naresh
Pearson Education
Managerial Finance
Lawrence J. Gitman
Pearson Education
Financial Management: Text and Problems
M. Y. Khan & P. K. Jain
Tata McGraw-Hill Publishing Company



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Faculty of Commerce and Management

**Syllabus for
B.Com. Part III Semester VI
Elective – Advanced Accountancy
w.e.f. June 2026**

Course Name: Taxation Laws II

Course Code:

Course Credit	Weekly Hours	Total Lectures	Total Marks
04	04	60	100 (60UA+40CA)

Preamble:

This course which is to be started with effect from June 2026 is designed to well acquaint the students of Accountancy for B.Com. Part III as a major subject with the legal framework applicable to Taxation in India. In order to impart knowledge to the students regarding fundamentals of Taxation, Constitutional scheme of Taxation and Taxation scheme under relevant statutes in India this course has been designed after considering the contemporary academic needs of the students.

Course Objectives:

- 1) To provide students with a clear understanding of the principles and framework of taxation law in India.
- 2) To well acquaint the students with the important provisions of Income Tax Act, 1961 and GST framework, focusing on definitions, concepts, and procedures rather than complex calculations.
- 3) To create awareness of the role of taxation in economic development, including issues of tax avoidance, evasion, and reforms among the students.

Course Outcomes:

- 1) Students will be able to understand important concepts and provisions of Indian taxation law, including heads of income, exemptions, and deductions.
- 2) Students will gain the ability to analyse the structure and functioning of GST and income tax procedures.
- 3) After completion of the course including this subject students will be equipped to apply taxation knowledge in academic, professional, and policy matters, with a foundation for advanced study or practical training.

Unit No.	Content	Weightage (in %)	No. of Lectures
1	Exemptions and Deductions Under Income Tax Act, 1961 i) Exempted incomes (Section 10 highlights) ii) Deductions under Chapter VI-A (Sections 80C–80U) iii) Clubbing of income, set-off and carry-forward of losses	25%	15
2	Black Money Act, 2015 i) Concept of Black Money and its impact on Indian economy ii) Undisclosed Foreign Income and Assets iii) Authorities under the Act and their powers iv) Penalties	25%	15
3	Assessment Procedure i) Filing of Returns ii) Types of Assessment iii) Role of Tax Authorities	25%	15
4	Goods and Services Tax (GST) i) Concept and need for GST	25%	15

ii)Structure: CGST, SGST, IGST iii)Tax evasion and tax avoidance iv) Double taxation and relief mechanisms v)Role of taxation in economic development.		
<p>Suggested Readings:</p> <ol style="list-style-type: none">1. T.N. Manoharan – Students’ Handbook on Income Tax2. Singhanian – Direct Taxes Ready Reckoner3. Dr. H.C. Mehrotra – Income Tax Law and Practice4. Ahuja & Gupta – Direct Taxes Law and Practice5. T.N. Manoharan – Students’ Handbook on Income Tax6. Bare Act: Income Tax Act, 19617. V.S. Datey – GST Ready Reckoner8. Dr. Vandana Bangar & Dr. Yogendra Bangar – GST Law and Practice9. K. Vaitheeswaran – Practical Guide to GST		



**PUNYASHLOK AHILYADEVI HOLKAR
SOLAPUR UNIVERSITY, SOLAPUR**



Faculty of Commerce and Management

**Syllabus for
B.Com. Part III Semester VI
Elective – Advanced Accountancy
w.e.f. June 2026**

Course Name: Taxation Laws II

Course Code:

Course Credit	Weekly Hours	Total Lectures	Total Marks
04	04	60	100 (60UA+40CA)

Preamble:

This course which is to be started with effect from June 2026 is designed to well acquaint the students of Accountancy for B.Com. Part III as a major subject with the legal framework applicable to Taxation in India. In order to impart knowledge to the students regarding fundamentals of Taxation, Constitutional scheme of Taxation and Taxation scheme under relevant statutes in India this course has been designed after considering the contemporary academic needs of the students.

Course Objectives:

- 1) To provide students with a clear understanding of the principles and framework of taxation law in India.
- 2) To well acquaint the students with the important provisions of Income Tax Act, 1961 and GST framework, focusing on definitions, concepts, and procedures rather than complex calculations.
- 3) To create awareness of the role of taxation in economic development, including issues of tax avoidance, evasion, and reforms among the students.

Course Outcomes:

- 1) Students will be able to understand important concepts and provisions of Indian taxation law, including heads of income, exemptions, and deductions.
- 2) Students will gain the ability to analyse the structure and functioning of GST and income tax procedures.
- 3) After completion of the course including this subject students will be equipped to apply taxation knowledge in academic, professional, and policy matters, with a foundation for advanced study or practical training.

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Punyashlok Ahilyadevi Holkar Solapur University, Solapur

Community Engagement Programme (CEP) SYLLABUS FOR MAJOR MANDATORY SUBJECT ADVANCED ACCOUNTNACY

**Structure And Syllabus in Accordance with National
Education Policy - 2020 Having Choice Based Credit
System with Multiple Entry and Multiple Exit Options
(To be Implemented from Academic Year 2024-25
Onwards)**

TOTAL CREDIT-02

MARKS - 50

TOTAL LECTURES - 30

(TEACHING -15 Hrs +FIELD WORK 15 Hrs)

SR No	Category	Activity	Hrs
1	Classroom	Classroom Discussion	09 Hrs
2		Assignment Map	02 Hrs
3		Group Presentation of Assignment	02 Hrs
4		Written Assignment	02 Hrs
		Sub Total	15 Hrs
1	Field Visit		15 Hrs
		Grand Total	30 Hrs

B.COM PART -II SEMESTER - IV AND V

AS PER MAHARASHTRA GOVERNMENT HIGHER EDUCATION RESOLUTION DATES 20/04/2023

UGC -Guidelines for Fostering Social Responsibility & Community Engagement in Higher Education Institutions in India 2.0

1.Preamble:

In line with the National Education Policy (NEP) 2020, the **Guidelines for Fostering Social Responsibility & Community Engagement in Higher Education Institutions in India 2.0** aim to transform higher education by integrating social responsibility into the academic curriculum. The B.Com program aligns commerce education with societal needs, enabling students to understand the complexities of business while fostering a sense of responsibility toward society. These guidelines emphasize experiential learning, holistic development, and active community participation, nurturing future leaders who can drive social and economic progress.

To achieve the objectives of the socio-economic development of New India, HEIs can play an important role through active community engagement. This approach will also contribute to improve the quality of both teaching and research in HEIs in India. India is a signatory to the global commitment for achieving Sustainable Development Goals (SDGs) by 2030. Achieving these 17 SDG goals requires generating locally appropriate solutions. Community engagement should not be limited to a few social science disciplines alone. It should be practiced across all disciplines and faculties of HEIs. These can take the forms of enumerations, surveys, awareness camps and campaigns, training, learning manuals/films, maps, study reports, public hearings, policy briefs, cleanliness and hygiene teachings, legal aid clinics, etc. For example, students of chemistry can conduct water and soil testing in local areas and share the results with the local community. Students of science and engineering can undertake research in partnership with the community on solid and liquid waste disposal. Therefore, students are being encouraged to foster social responsibility and community engagement in their teaching and research.

The University Grants Commission (UGC) has urged Higher Education Institution (HEIs) to facilitate the implementation of two-credit course on Community Engagement and Social Responsibility effectively. The Commission has urged HEIs to take appropriate action as per the guidelines stated by the UGC in their respective institutions. The Community Engagement and Social Responsibility course aim to provide community

engagement to all undergraduate (UG) and postgraduate (PG) students so that their appreciation of rural field realities will be holistic, respectful and inspiring.

The 2 credit course will include one credit for classroom and tutorials and one credit for field engagement. Students will spend at least 50 per cent of the course time in the field during the 30 hour course.

2. Objectives:

1. To develop socially responsible commerce graduates with ethical and sustainable business practices.
2. To bridge the gap between academic knowledge and real-world challenges through community engagement.
3. To enhance students' understanding of social, economic, and environmental issues affecting communities.
4. To cultivate leadership qualities, critical thinking, and problem-solving skills.
5. To promote lifelong learning, adaptability, and social entrepreneurship.

3. Course Outcomes:

Upon successful completion of the B.Com. program integrated with the Guidelines for Social Responsibility & Community Engagement, students will be able to:

1. Apply accounting, taxation, and financial management principles to solve real-world problems in community settings.
2. Analyze socio-economic issues and develop practical solutions for local businesses and social enterprises.
3. Demonstrate leadership and teamwork while executing community-based projects.
4. Design and implement community development programs focused on financial inclusion, digital literacy, and skill development.
5. Reflect on ethical values and social responsibility while making business decisions.
6. Engage effectively with community members, NGOs, and social enterprises.

4. Introduction of the Community Engagement Program (CEP)

6. The Community Engagement Program (CEP) under NEP 2020 is a visionary initiative designed to strengthen the connection between educational institutions and society. It encourages students to actively engage in community service, fostering holistic development while addressing real-world challenges. The CEP aims to create socially

responsible citizens who are empathetic, solution-oriented, and committed to nation-building.

Purpose and Vision of CEP:

The primary objective of the CEP is to integrate classroom learning with practical experiences, enabling students to apply their academic knowledge to solve community problems. This experiential learning approach helps students develop critical life skills, leadership qualities, and a sense of civic responsibility.

5. Key Features of the CEP:

1. **Holistic Development:** The program focuses on nurturing socially conscious individuals who understand the significance of community service.
2. **Experiential Learning:** Students gain hands-on experience by working on projects that address local needs and challenges.
3. **Skill Enhancement:** The CEP emphasizes developing problem-solving, leadership, teamwork, and communication skills.
4. **Community Empowerment:** It promotes sustainable development by involving students in projects that benefit society.
5. **Inclusivity and Participation:** The program encourages collaboration among students, teachers, and community members.
6. **Scope of CEP in Higher Education:**
7. The CEP can be integrated across various disciplines, encouraging students to contribute to areas such as education, healthcare, rural development, environmental sustainability, financial literacy, and social welfare. By working closely with communities, students gain a deep understanding of societal issues and develop innovative solutions.
8. **Significance of CEP in NEP 2020:**
9. The CEP aligns with the National Education Policy 2020 by promoting holistic, value-based education that goes beyond academics. It aims to develop socially responsible citizens equipped to contribute to India's socio-economic growth. The program fosters a spirit of service, nurturing students who are not only academically competent but also committed to the greater good.

1. Core Curriculum Integration (Multidisciplinary Approach):

- **Foundational and Core Courses**
 - *Financial Accounting.*

- *Business Organization,*
- Community Engagement Module:
 - Financial Literacy and Digital Banking Workshops in Rural Areas
 - Community Surveys on Economic Issues
- **Skill Development and Specialization**
 - *Cost Accounting, Corporate Accounting, Income Tax Law, Business Statistics*
 - *Human Resource Management, Marketing Management, Indian Economy*
 - Community Engagement Module:
 - Assisting Local Entrepreneurs and SHGs in Financial Planning
 - Social Audits and Business Consultancy for Rural Enterprises
- **Semester IV & V: Advanced Specialization and Project Work**
 - *Management Accounting, GST and Taxation, Auditing*
 - *Financial Management, E-Commerce, Entrepreneurship Development*
 - Community Engagement Module:
 - Project Work (Mandatory for Final Year):
 - Preparation of Business Plans for Social Enterprises
 - Income Generation Programs for Rural Youth
 - Awareness Drives on Digital Transactions and Cyber Security

2. Community Engagement Modules (As per NEP 2020):

1. Service-Learning Projects (2-4 Credits):

- Mandatory participation in community service.
- Projects include financial literacy, digital banking, self-help groups, and rural development initiatives.
- Example: Organizing GST awareness camps and income tax return filing for rural communities.

2. Internships and Field Visits:

- Collaboration with local businesses, MSMEs, social enterprises, and NGOs.
- Practical exposure to community business models.

3. Extension Activities and Volunteering:

- Community development programs on women empowerment, skill development, and environmental sustainability.
- Engaging students in activities like tree plantation, cleanliness drives, and awareness campaigns.

3. Skill Development and Training (Aligned with NEP 2020):

- **Workshops and Training Sessions:**
 - Leadership, Communication, Digital Marketing, and Entrepreneurship Skills.
- **Skill Development for Rural Youth:**
 - Vocational training on bookkeeping, GST, and digital payments.
- **Financial Inclusion and Digital Literacy Programs:**
 - Promoting UPI, mobile banking, and financial inclusion.

4. Assessment and Evaluation (Aligned with NEP 2020):

1. **Continuous Assessment and Internal Evaluation:**
 - Project Reports, Case Studies, Presentations, and Viva-Voce.
2. **Community Impact Evaluation:**
 - Measuring the impact of projects on community development.
3. **Reflective Journals and Peer Assessment:**
 - Reflective writing on community engagement experiences.
4. **Evaluation by External Experts:**
 - Industry and NGO representatives to assess student projects.

5. Institutional Collaboration and Partnerships:

1. **MoUs with NGOs, Cooperatives, MSMEs, and Social Enterprises:**
 - Facilitating community projects, internships, and research opportunities.
2. **Industry-Academia Collaboration:**
 - Joint community service and research projects on financial inclusion, microfinance, and entrepreneurship.
3. **Alumni Engagement:**
 - Mentorship and networking for students engaged in community service.

Expected Outcomes:

1. Graduates with holistic development, social consciousness, and professional competence.
2. Enhanced employability through practical skills, leadership, and entrepreneurship.
3. Effective contribution to community development and sustainable economic growth.
4. Strengthened reputation of Higher Education Institutions (HEIs) as catalysts of change.

5. Promotion of lifelong learning and responsible citizenship.

Accountancy & Financial Literacy

1. Financial Literacy Camps for Rural and Urban Communities
2. Personal Finance Management and Budgeting Workshops
3. Bookkeeping Training for Small Businesses and Self-Employed Individuals
4. Financial Planning for Families and Individuals
5. Introduction to Double-Entry Bookkeeping for Beginners
6. Accountancy Support for NGOs and Social Enterprises
7. Financial Statement Preparation and Analysis Workshops
8. Digital Accounting Awareness (Tally, ERP Software)
9. Basics of Accounting for Farmers and Agricultural Businesses
10. Financial Literacy for Women Entrepreneurs
11. Financial Literacy Awareness Programme Digital Literacy Awareness Programme Education Loan Awareness Programme Entrepreneurship Awareness Programme Awareness Programmes on Government Schemes Products Market Awareness Services Market Awareness Consumer Awareness Programme Accounting Awareness Programme for Farmers Accounting Awareness Programme for Street Vendors etc.

Costing & Management Accounting

11. Cost Management for Small Businesses
12. Activity-Based Costing for Local Manufacturers
13. Inventory Control and Costing Techniques
14. Budgeting and Forecasting for Micro-Enterprises
15. Cost Analysis and Decision-Making Workshops
16. Break-even Analysis and Cost-Volume-Profit Planning
17. Costing Techniques for Cottage Industries
18. Awareness Program on Lean Accounting

Taxation & GST Compliance

19. Income Tax Filing and Planning Workshops
20. GST Awareness and Compliance Drives
21. Tax Planning for Individuals and Small Businesses
22. Direct and Indirect Taxation Awareness Campaigns
23. Property Tax Awareness for Homeowners
24. TDS (Tax Deducted at Source) Compliance for Small Businesses
25. Tax Advisory Services for Farmers and Rural Businesses

Auditing & Assurance Services

26. Internal Audit Awareness for Small Enterprises
27. Fraud Detection and Prevention Workshops
28. Risk Management and Internal Control Awareness
29. Statutory Compliance and Regulatory Audit Support
30. Audit Training for NGOs and Social Organizations
31. Forensic Auditing Awareness for Local Businesses

Corporate Accounting & Company Law

32. Corporate Compliance and Company Law Awareness
33. Understanding Financial Statements of Corporates
34. Corporate Social Responsibility (CSR) Awareness
35. Awareness on Company Formation and Legal Compliances
36. Basics of Share Market and Investment Accounting
37. Corporate Governance and Ethics Workshops
38. Awareness on Insolvency and Bankruptcy Code (IBC)

Financial Accounting & Reporting

39. Preparation of Final Accounts for Small Enterprises
40. Basics of Financial Reporting and Analysis
41. Financial Accounting for Micro, Small, and Medium Enterprises (MSMEs)
42. IFRS and Indian Accounting Standards (Ind-AS) Awareness
43. Accounting for Partnerships and Family-Owned Businesses
44. Training on Preparing Balance Sheets, P&L Accounts, and Cash Flow Statements
45. Awareness of Financial Modeling for Business Growth

Specialized Engagement Areas

46. Accounting and Taxation for Freelancers and Gig Workers
47. Accounting for E-Commerce Businesses
48. Workshops on Budgeting and Financial Planning for Students
49. Financial Risk Management Awareness Programs
50. Awareness on Digital Payments, UPI, and E-Banking

1. Accountancy Outcomes

1. **Enhanced Financial Literacy:** Participants can manage personal and business finances efficiently using accounting principles.
2. **Practical Bookkeeping Skills:** Ability to prepare and maintain accurate financial records, including journals, ledgers, and trial balances.

3. **Preparation of Financial Statements:** Competency in preparing balance sheets, profit & loss accounts, and cash flow statements.
4. **Understanding of Advanced Accounting Concepts:** Knowledge of partnership accounting, branch accounting, and departmental accounts.
5. **Digital Accounting Proficiency:** Ability to use accounting software (e.g., Tally, ERP) for financial management.
6. **Application of Accounting Standards:** Awareness of Indian Accounting Standards (Ind-AS) and IFRS.
7. **Financial Analysis and Interpretation:** Ability to analyze financial statements and interpret key performance indicators.
8. **Support for Small Businesses and NGOs:** Capability to handle financial management for small businesses and non-profit organizations.
9. **Accounts Reconciliation:** Skill in reconciling accounts and identifying discrepancies.
10. **Accounting for Decision-Making:** Enhanced ability to make informed financial decisions using accounting data.

2. Taxation Outcomes

11. **Comprehensive Tax Knowledge:** Understanding of direct and indirect taxes, including Income Tax, GST, and TDS.
12. **Tax Filing and Compliance:** Ability to file individual and business tax returns accurately.
13. **GST Compliance and Filing:** Skill in preparing GST invoices, returns, and maintaining GST accounts.
14. **Tax Planning and Management:** Knowledge of tax-saving investments and deductions.
15. **Handling Tax Audits:** Understanding procedures and documentation for tax audits.
16. **Tax Calculation Skills:** Ability to calculate tax liability for individuals and businesses.
17. **Advisory Skills in Taxation:** Capability to offer tax advisory services to individuals and MSMEs.
18. **Awareness of Tax Reforms:** Understanding recent changes and reforms in tax laws.
19. **Tax Compliance for NGOs and Trusts:** Knowledge of tax exemptions and benefits for charitable organizations.
20. **Managing TDS and Tax Credits:** Understanding TDS provisions, returns, and tax credit mechanisms.

3. Auditing Outcomes

21. **Understanding Audit Concepts:** In-depth knowledge of auditing principles, standards, and procedures.
22. **Audit Planning and Execution:** Ability to plan, execute, and document audits effectively.
23. **Internal Control Evaluation:** Skills to assess and strengthen internal controls for businesses.
24. **Audit of Financial Statements:** Competency in auditing financial statements and verifying accuracy.
25. **Fraud Detection and Prevention:** Ability to detect, prevent, and report financial frauds.
26. **Risk Assessment and Management:** Skill in identifying and mitigating financial risks.
27. **Compliance Audits:** Understanding compliance requirements and regulatory audits.
28. **Forensic Auditing Skills:** Ability to investigate financial discrepancies and irregularities.
29. **Audit Reporting and Documentation:** Proficiency in preparing audit reports with actionable insights.
30. **Advisory Services in Auditing:** Capability to provide audit and assurance services to businesses.

4. Integrated Outcomes (Accountancy, Taxation, and Auditing)

31. **Holistic Understanding of Finance:** Ability to integrate accounting, taxation, and auditing for comprehensive financial management.
32. **Financial Decision-Making:** Enhanced ability to make strategic financial decisions using accounting data and audit findings.
33. **Practical Problem-Solving Skills:** Confidence in addressing real-world accounting, taxation, and auditing challenges.
34. **Compliance and Regulatory Knowledge:** Understanding of legal and regulatory frameworks for businesses.
35. **Community Support Services:** Capability to offer advisory services in accountancy, taxation, and auditing to local businesses and NGOs.
36. **Digital Competency:** Skilled in using digital tools for accounting, tax compliance, and auditing.

37. **Promoting Financial Discipline:** Ability to encourage financial discipline within the community.
38. **Building Trust and Transparency:** Knowledge to ensure financial transparency and accountability.
39. **Support for Startups and Entrepreneurs:** Ability to guide startups on financial management, tax planning, and compliance.
40. **Ethical Financial Practices:** Awareness of ethical practices in accounting, taxation, and auditing.

Overall Impact on the Community

- Strengthened financial management skills for businesses, NGOs, and individuals.
- Improved tax compliance and awareness of tax-saving opportunities.
- Enhanced accountability, transparency, and governance through effective auditing.
- Empowered individuals and businesses with digital accounting and compliance tools.
- Development of a financially literate and self-sufficient community.

IMPORTANT RULES AND REGULATIONS FOR CEP:

Concurrent Fieldwork: Students must conduct comprehensive studies on various challenges that they face in their chosen field. Every work relevant to the subject matter should be compiled and documented. Students should keep separate fieldwork diary or maintain journal in order to record their fieldwork experiences i.e. reading, e- contents, tasks, planning and work hours have to be recorded in the diary. Detailed work records report on students' fieldwork experiences and activities to be submitted and should be presented. The fieldwork conference is part of the timetable and is mandatory. Faculty should hold a fieldwork conference FOREIGHTNIGHTLY for all students. In addition to the principal curriculum, the students engage in a variety of community development- related activities. They are encouraged to plan and carry out programs, processions, and events for social causes. These activities seek to enhance students' personal and professional skills as well as foster self- development. "Rural Camp" should be embedded in the curriculum for first-year students to be held in the backward and neglected areas of District's Concurrent Fieldwork is the core curriculum activity in the CEP course. Hence, 100% attendance of the students is mandatory in case of absence on any student, supplementary fieldwork must be arranged and accomplished with the approval of the faculty supervisor.

EVALUATION/ASSESSMENT SCHEME:

Students should keep a Field Diary / journal to record, content, readings and field visit planning. The assessment pattern is internal and external i.e. 40+10.

1.	Internal continuous	Participation in concurrent field visits.	16
2.	Assessment:	Individual field project conference, report/journal submission.	16
3.	External Assessment:	Presentation of field project findings (VIVA) should be assigned.	08
4.	INTERNAL	College Assessment	10
	TOTAL		50

PAH SOLAPUR UNIVERSITY, SOLAPUR

Faculty of Commerce and Management

GUIDELINES FOR FIELD PROJECT

**UG Second Year Students (Semester III/V) Under
NEP 2020 Pattern**

B.COM II-WITH EFFECT FROM 2025-26

Guidelines for Field Project (FP) UG
(Year-II Semester-III/V)

Preamble:

The Field Project initiative, aligned with the National Education Policy (NEP) 2020, aims to bridge the gap between academic learning and societal needs by fostering experiential and practical learning among undergraduate students. This program encourages students to engage with real-world scenarios, enabling them to develop essential skills such as scientific reasoning, interdisciplinary thinking, communication, teamwork, and analytical abilities. The project provides an opportunity for students to systematically document and analyze societal challenges, thereby cultivating a holistic understanding of community dynamics.

As part of our ongoing commitment to enhancing the educational experience of our undergraduate students, I am writing to introduce the implementation of a Field Project program aligned with the National Education Policy (NEP) 2020.

The NEP 2020 emphasizes bridging the gap between current learning outcomes and societal requirements. It has come to our attention that many of our students lack essential societal experience and graduate attributes such as measurement, observation, and documentation skills. To address this, we propose a field project initiative that will enable students to engage with their surroundings and develop critical skills including scientific reasoning, interdisciplinary thinking, communication, teamwork, and cooperation.

This program will provide students with data collection experience, allowing them to systematically study, document, and analyze region-specific realities and challenges. The studies can be conducted individually or in groups and focused on real-life situations, emphasizing the measurement and quantification of various societal phenomena.

In NEP 2020 we are offering to UG (Second Year-second Semester) students **Field Project (FP)** for **TWO (2) credits i.e. 50 Marks**. The total time allocation for the student to carry out field project is **60 hours**. The actual field work should be carried out after college hours or on holidays.

Objectives:

1. **To develop practical skills and critical thinking:** Equip students with skills in measurement, observation, documentation, and analysis through field-based learning.
2. **To promote interdisciplinary and scientific reasoning:** Encourage students to apply concepts from various subjects to understand and address societal challenges.
3. **To enhance communication and teamwork skills:** Foster collaboration, leadership, and effective communication among students by working in groups.
4. **To cultivate problem-solving abilities:** Enable students to identify, analyze, and propose solutions for community issues using data-driven approaches.

5. **To align education with societal needs:** Bridge the gap between theoretical learning and real-world applications, ensuring holistic development.
-

Outcomes:

1. **Enhanced analytical and observational skills:** Students will gain the ability to systematically collect, analyze, and interpret data for practical insights.
2. **Practical exposure to societal issues:** Students will develop a deep understanding of local challenges and the socio-economic landscape.
3. **Improved research and documentation skills:** Students will learn to prepare comprehensive reports based on fieldwork findings.
4. **Increased confidence and communication skills:** Effective presentation of project outcomes will enhance students' public speaking and interpersonal skills.
5. **Holistic development for societal contribution:** Graduates will possess essential skills and values for contributing meaningfully to society.

To carry out the field project work following guidelines should be used:

1. Field-based learning: Students should participate in field-based learning/projects under the supervision of faculty.
2. A minimum of **30 hours of learning per credit** in a semester is required.
3. Assignment of project topics to individual student or groups of students (2 or 3 students in one group/ Commerce faculty can have 5 students per group) and one faculty member from the department will act as GUIDE for the student or group of students.
4. If the project is related to survey type work, then prepare a questionnaire (20 -30 questions or more) related to their project topic (in Marathi or English). If the project is related to work that does not involve SURVEY work, then the questionnaire part can be replaced accordingly.
5. The departmental coordinator/guide should check the questions and finalize the questionnaire. The question that may create unnecessary complications should be avoided. The questions should be qualitative as well as quantitative. If the project is related to other type work (e.g. Data collection, sample collection etc.), then the guide should discuss with student and finalise the methodology for the same.
6. Students should go to their chosen field with the questionnaire and collect the information regarding the questions asked to the concerned people. Collect as much information as possible by collecting 25 or more questionnaires or enough number of samples or reasonable amount of data. The more the data, the better it will be for analysis.
7. The student should compile all the relevant data and carry out its analysis.
8. Write a project report in the standard format (2 Copies): Index, Chapter-I-INTRODUCTION ,

Chapter-2 PROFILE OF THE ORGANISATION , Chapter- 3 DISCUSSION Chapter-4 Conclusion, References etc. The report should mention the clear **OUTPUT** drawn from the study. The typed project report should have minimum 25 pages (excluding title, Certificate, index and acknowledgement pages etc.), in Times New Roman with font size 12, and line spacing of 1.5.

9. Submit the project report with the Guide's signature to the department.
10. The Oral presentation for all the projects in the department should be arranged in the department. To evaluate the project, TWO examiners should be appointed by HoD (The details about appointment of examiners, weightage to internal and external marks etc. will be provided by examination section).
11. The total project work including preparation of questionnaire or sample/data collection to oral presentation should be evaluated for 2 credits (50 Marks). The details about the allocation of time, marks and scheme of examination for field project is given in Table. The departmental FP coordinator/HoD should submit the marks as per regular procedure to the examination section.
12. Since it is a compulsory subject in our syllabus, passing students in this **field project** is **MUST** to complete their degree.

Typical Time and marks allocation for the different stages of the field project is:

Step of Project	Individual students work in hours	Marks
Topic Selection/ Study Design	05	05
Survey preparation / Fieldwork	25	20
Analysis	10	05
Report writing	20	10
Oral Presentation		10
Total	60	50

College Letter Head

To,

Subject :- Request for inclusion of student/s of our college for Field Project Program...

Madam / Sir,

-----NAME OF THE COLLEGE ----- has introduced 'Field Project' for Second Year Under- Graduate Students in its revised syllabus.

The purpose of the Field Project program is to provide hands-on training and experience to the students about various aspects of activities related to their field of studies. The Field Project will also enhance employability of students.

In view of this, I request you to provide following student/s of our college (List enclosed) with an opportunity for Field Project in your esteemed organization.

We look forward to a mutually rewarding academic association with your organization.

Thank you.

Sincerely,

Departmental Coordinator,
Field Project Program

HoD

Principal

UNDERTAKING FROM STUDENT

1. Name of the Student	:	
2. Class	:	
3. Division and Roll Number	:	
4. Present address	:	
5. Permanent address	:	
6. Contact Number	:	
7. Contact Number (Parent)	:	
8. Email ID	:	

To,

The Principal,

Sub : Undertaking

Respected Sir,

I am studying in semester III of S.Y.SEMESTER III/IV..... I am going to join ---
----- (Name of the organization) for my 60 hours Field Project program
during -----to -----.

I assure that I will follow all the rules and instruction issued by the Field Project providing organization. I will be responsible for my behavior and performance during the Field Project period.

Thank you.

Yours obediently,

(Name & Signature of parent)

(Name & signature of the student)

Date :

**UNDERTAKING FROM STUDENT TO THE FIELD PROJECT PROVIDING
ORGANIZATION**

To,

Subject : Undertaking

Respected Madam / Sir,

I am a student of -----
--- College. I am studying in semester III/IV of S.Y. --. I am going
to join your esteemed organization for my 60 hours Field Project program during ----- to
-----.

I assure that I will follow all the rules and instruction issued by you. I will be solely responsible
for my behavior and performance during the Field Project period.

I will not disclose any information that is made available to me to anyone during or after the
Field Project period.

I assure you that I will do my best and the Field Project opportunity provided to me will be a
mutually rewarding experience.

Thanking you.

Yours sincerely,

Date :

Place :

(Name & signature of the student)



Log sheet of work performed during Field Project

Letter Head of the Field Project Provider Organization (if available)

1. Name of the Student	:	
2. Name of the College	:	
3. Division and Roll Number	:	
4. Address	:	
5. Contact Number	:	
6. Email ID	:	
7. Special Subject	:	
8. Field Project start date	:	
9. Field Project end date	:	

Log Sheet of Work Performed During Field Project

Date	Time		Total Hours	Details of Work Done	Sign of Officer	Sign of Students
	From	To				

Certified that-----**(Name of the student)** has satisfactorily completed the Field Project assigned to him.

Name & signature of manager	Name & Signature of supervisor	Name & Signature of section in-charge
--	---	--

Date :

Or Signature of GUIDE

**Letter Head of the Field Project Provider
Organization or Guide**

To,

The Principal,

----- College -----

Subject: Field Project Completion Certificate

Dear Madam/ Sir,

I am happy to inform you that following students of your college have successfully completed the '60 Hours Field Project Program' in this organization.

Sr. No.	Name of the student	Roll No.	Aadhar No.	UG Class
1.				
2.				
3.				
4.				
5.				

These students have been provided with adequate exposure and necessary hands- on training pertaining to their Field of Study.

I wish them every success in future endeavors.

Thank you.

Sincerely,



Name & Signature (Authorised Signatory)

FEEDBACK FROM FIELD PROJECT PROVIDER ORGANIZATION (If Applicable)

Dear Madam/ Sir,

Please provide your valuable feedback about the performance of the student on following parameters. Your feedback will enable us to make necessary changes in the Field Project process. Thank you.

Field Project Program Feedback Form

Sr. No.	Particulars	Details
1)	Name of the Supervisor/ Officer	:
2)	Department	:
3)	Designation	:
4)	Name of the Student	:
5)	Name of the College	:
6)	Roll Number	:
7)	Special Subject	:

Part – A – Individual Ranking (Please tick the suitable checkbox)

No.	Parameter for feedback	Excellent	Very Good	Good	Satisfactory	Needs improvement
1)	Domain Knowledge					
2)	Communication Skills					
3)	Punctuality & Dedication					
4)	Ability to work in teams					
5)	Problem solving skills					
6)	Quality of work done					
7)	Effectiveness					
8)	Efficiency					
9)	Ability to take Initiative					
10)	Positive attitude					
11)	Appearance					
12)	Using full potential at work					
13)	Work habits					
14)	Honesty & Integrity					
15)	Creativity					

Part B – SWOC analysis of the student (Please mention below the strengths and weaknesses of the student and the areas for improvement)

Part C – Suggestions to make the Field Project program more productive and effective.

1.

2.

3.

Part D – Changes required in the curriculum to improve employability of students.

1.

2.

3.

Name, Designation and Signature of the Supervisor / Reviewing Officer

Place of Review :



STUDENT FEEDBACK FORM

1. Name of the Student	:	
2. Class	:	
3. Division and Roll Number	:	
4. Present address	:	
5. Contact Number	:	
6. Email ID	:	

Please provide your rating about following aspects pertaining to your Field Project Experience on the scale of 10; where 10 means strongly agree and 0 means do not agree at all.

Sr. No.	Parameter	Response
1.	The pre- Field Project training provided by the college was very useful	
2.	I was properly introduced to the task assigned to me in the organization	
3.	I was given proper guidance to carry out my responsibility	
4.	My supervisor / officer was very cooperative and supportive	
5.	I found my task interesting and worth learning	
6.	My supervisor / officer addressed to my queries/ doubts quickly	
7.	I received due respect from my colleagues in the organization	
8.	The contents of the syllabus match with the practical work	
9.	The knowledge that I gained in the college was useful to carry out Field Project program in a satisfactory manner	
10.	The Field Project Program is very useful to enrich my knowledge	

Please give your suggestions to make the Field Project program more productive and effective.

1.
2.
3.

Please give your overall feedback about your experience during the Field Project (Not mentioned above).

.....

Punyashlok Holkar Solapur University, Solapur

Policy and Guidelines for Internship and On-Job-Training for Undergraduate and Post-Graduate Students as per National Education Policy-2020

Introduction:

Punyashlok Holkar Solapur University, Solapur, is dedicated to provide a comprehensive education that emphasises academic achievement and preparing students for contemporary workforce difficulties. The university policy aims for an organised internship and on-the-job-training (OJT) strategy that overcomes the knowledge gap between academia and industry in accordance with the National Education Policy (NEP) 2020. The NEP-2020 highlights the significance of experiential learning through students' active participation in practical situations that increase their academic knowledge, improving their employability and entrepreneurship skill sets.

This policy aims to provide students with significant internship experiences that familiarise them with industry methods, professional settings and practical challenges. It also aims to develop essential skills such as teamwork, leadership, problem-solving, and communication, which are crucial for success in the 21st-century job market. The university looks to incorporate practical training within the academic curriculum to provide students with essential hands-on experience for success in their respective industries.

According to the directives established by NEP-2020, University Grants Commission (UGC) and the Government of Maharashtra, experiential learning is essential for comprehensive education. The National Credit Framework (NCrF) also emphasises the significance of internships and on-the-job training (OJT) in promoting a more dynamic and adaptable educational system. This policy aims to conform to national regulations, guaranteeing that students receive academic credits for their internship experiences, thus enhancing their overall academic performance and growth.

The University's Internship and OJT policy addresses the varied requirements of students from different disciplines by offering internship opportunities. The university aims to establish strong industry-academia partnerships to engage with

prominent organisations to provide hands-on and beneficial internships to students. These collaborations expose students to contemporary industry trends, technology innovations and professional work culture. The Internship and OJT policy represents a crucial progression in cultivating a workforce-prepared group of graduates. It seeks to enhance students' adaptability, resilience and preparedness to meet the changing requirements of the industry.

Objectives of the OJT and Internship Policy

The specific objectives of the Internship and On-Job-Training policy are:

- Provide students with meaningful practical experiences to develop essential skills for employability, preparing them for the demands of the job market.
- Enable students to bridge the gap between theoretical knowledge and real-world application, enhancing their understanding of professional environments.
- Equip students with hands-on technical and managerial skills critical for success in their future careers.
- Establish strong collaborations between the university and industries to offer students diverse and relevant internship opportunities.
- Instil professional ethics, integrity and responsibility in students by exposing them to real workplace environments and industry expectations.
- Integrate internships as a fundamental part of the educational framework, ensuring students gain academic knowledge and practical skills.
- Foster a lifelong learning and adaptability mindset, encouraging students to continue developing their skills and knowledge beyond the classroom.
- Provide students opportunities to engage with emerging technologies and industry innovations, keeping them updated with the latest trends.
- Encourage students to develop problem-solving and critical thinking abilities by addressing real-world challenges.

Expected Learning Outcomes

After completing the Internship and On-Job-Training, the students will be able to develop:

- Increased employability skills by acquiring practical skills that align with industry expectations and job market demands.

- Ability to apply theoretical concepts effectively in real-world settings, bridging the gap between academic learning and workplace practices.
- Proficiency in performing industry-specific tasks, demonstrating both technical and managerial competence.
- Clear understanding and practice of workplace ethics, professionalism and responsibility in various professional settings.
- Informed decision-making regarding career choices and future job opportunities based on real industry exposure.
- Enhance ability to work with and adapt to emerging technologies, ensuring technological relevance in the workplace.
- Strengthen problem-solving and critical thinking skills through hands-on experiences in tackling professional challenges.
- Demonstrate leadership and initiative in managing projects and working effectively within teams.

Indicative Areas of Internship and On-the-Job Training (OJT) for Solapur City and District

Social Sciences and Languages

- **Education and Language Development**

Internships in urban and rural schools, language centres and NGOs across Solapur. Students will work on teaching assistance, curriculum development, and literacy initiatives that cater to diverse linguistic needs.

- **Public Policy, Social Work, and Local Governance**

Opportunities in local self-governance bodies such as gram panchayats, Solapur Municipal Corporation and talathi offices. Interns will support community outreach, policy implementation, and rural and urban development projects.

- **Media, Journalism and Communication**

Internships with local newspapers, news channels, and radio stations. Students will gain hands-on experience in reporting, content creation, and media outreach while covering local issues and events in Solapur and surrounding areas.

- **Cultural and Heritage Preservation and Tourism**

Internships with cultural organisations and tourism boards. Students will work on promoting heritage. The tourism sector offers roles in event management, cultural promotion and hospitality services.

2. Commerce and Management

- **Banking, Finance and Insurance**

Internships in local and cooperative banks, financial services, CA firms, share market firms and insurance firms. Students will develop customer service, financial analysis and risk management skills, particularly in nationalised and cooperative banking.

- **Retail, FMCG and Marketing**

Opportunities in local retail businesses, marketing firms and FMCG companies. Interns will assist in market research, sales strategies and consumer behaviour analysis, supporting Solapur's fast-growing retail and consumer goods industry.

- **Business Development and Entrepreneurship**

Hands-on experience with start-ups, small and medium enterprises (SMEs) and cooperatives. Students will engage in business planning, operations and financial management, contributing to the growth of entrepreneurial ventures in Solapur.

- **Supply Chain, Logistics, and Agricultural Markets (APMCs)**

Internships in Agricultural Produce Market Committees (APMCs), logistics firms, and cooperatives. Students will gain practical knowledge in inventory management, transportation and supply chain operations, focusing on agricultural commodities.

- **Taxation and Governmental Financial Services**

Internships in local tax offices and revenue departments, offering experience in taxation processes and financial audits. Students will assist in tax administration for both rural and urban populations.

3. Science and Technology

- **Information Technology and Electronics**

Internships with IT companies and electronics manufacturing units. Students will develop skills in software development, system management and digital solutions, contributing to the growing tech sector in Solapur.

- **Healthcare and Life Sciences**

Training opportunities are available in hospitals, clinics and pharmaceutical companies in Solapur District. Interns will gain experience in patient care, diagnostics, medical research and healthcare management.

- **Agriculture, Rural Development and Agri-Processing**

Internships with agribusinesses, rural development agencies and agro-processing units such as sugar, cotton ginning and oilseed processing. Students will contribute to sustainable farming practices, rural entrepreneurship and agricultural processing in Solapur's rural areas.

4. Industrial and Rural Sectors

- **Solapur's Cotton and Textile Industry**

Internships in Solapur's renowned cotton and textile mills. Students will engage in production management, quality control and textile design.

- **Sugar and Agro-Processing Industry**

Opportunities in sugar mills and agro-processing units. Interns will assist in production operations, process optimisation and supply chain management in Solapur's rural agro-industrial sector.

- **Chemical and Manufacturing Industry**

Internships in chemical plants and manufacturing units. Students will gain insights into industrial production, safety compliance and research and development in growing manufacturing sector.

- **Logistics and Transportation**

Internships with local logistics companies, focusing on transportation planning, warehousing, and operational efficiency. Students will support the logistics needs of Solapur's industries, including cotton, sugar and retail sectors.

5. Public Administration and Local Governance

- **Government and Semi-Government Offices**

Internships in various government offices such as the District Collector's office, water supply departments and Taluka panchayats, corporations, Nagar parishads, municipal corporations, etc. Students will assist in administrative tasks, public service delivery and infrastructure projects.

- **Water Supply and Resource Management**

Internships in local water supply offices, focusing on sustainable water distribution and infrastructure management. Students will contribute to water conservation projects and urban and rural Solapur service delivery.

- **Cooperatives and Rural Societies**

Experience in daily cooperatives, agricultural societies and self-help groups (SHGs). Interns will work on community-based financial inclusion, rural development and cooperative management.

- **Public Transport and Infrastructure**

Internships in transportation departments and local transport authorities. Students will assist in planning and managing public transportation services, contributing to Solapur's urban infrastructure development.

Important Instruction: *This is only an indicative list, not an exhaustive one. The institutions/ colleges/departments may consider any other establishment for internship/OJT at their convenience; however, it must be ensured that the establishment is officially registered as per the government rules and regulations of industry/enterprise/establishment.*

Structure/Formation of University-Level Internship Cell and Roles and Responsibilities

University-Level Internship Cell

The University Level Internship Cell will manage internships and On-the-Job Training (OJT) across the university departments, colleges and institutions. It will representatively coordinate on a larger scale with industry partners, students and academic departments to ensure internships align with the university's educational goals and industry standards; however, the departments and colleges may also establish collaborations with local establishments per their requirements.

Designation	Roles and Responsibilities
Vice Chancellor/Dean/Principal	Provides strategic leadership, ensures the internship policy aligns with university goals and oversees major decisions.

Nodal Officer/Training & Placement Officer (TPO)	Coordinates with industries, secures internships, manages operational tasks and resolves student grievances.
Assistant Coordinators	Assist in managing day-to-day operations, outreach and data management.
Faculty Coordinators (Department-Level)	Act as liaison between departments and the Internship Cell, mentor students and track progress.
Student Coordinators	Facilitate communication and outreach, assist peers and ensure the smooth flow of information between students and the cell.

Roles and Responsibilities of the University-Level Internship Cell:

- **Strategic Planning:** Develop and implement internship policies in line with NEP 2020.
- **Industry Partnerships:** Establish collaborations with industries, government bodies, and NGOs for internships.
- **Coordination with Colleges:** Ensure uniform implementation of the internship policy across departments and institutions.
- **Policy and Procedure Monitoring:** Manage internship guidelines, timelines and credit allocation.
- **Central Data Management:** Maintain a centralised database of internship providers, student records, and performance evaluations.
- **Issue Resolution:** Manage student grievances and internship-related issues.

College/Institutional Level Internship Cell

The College Level Internship Cell will be responsible for managing internships/OJTs within the institution, working closely with the University Level Internship Cell. It engages with local industries and prepares students for their internships.

Designation	Roles and Responsibilities
Principal/Director	Provide leadership at the college level, ensuring effective implementation of the internship policy.
Training & Placement Officer (TPO)	Secure student internships, bridges with the University Internship Cell and oversees institutional internship processes.
Faculty Coordinators (Department-Level)	Guide and mentor students, coordinate with the TPO and ensure academic relevance of internships.
Student Coordinators	Assist in organising training sessions, facilitate communication between the Internship Cell and peers.

Roles and Responsibilities of the College/Institutional Level Internship Cell:

1. **Internship Identification:** Identify relevant internship opportunities based on academic and industry needs.
2. **Student Preparation:** Organise workshops on resume writing, interview skills, and workplace etiquette.
3. **Monitoring and Guidance:** Assign faculty mentors to guide students throughout the internship period.
4. **Evaluation and Reporting:** Ensure submission of internship reports and conduct evaluations in accordance with University guidelines.
5. **Industry Engagement:** Engage with local industries and government bodies for internship placements.

Roles and Responsibilities of the Faculty Mentor

The faculty mentor to whom students will be assigned for mentorship will carry out the following tasks.

1. **Guidance and Supervision**

Provide consistent mentorship to students throughout their internship, ensuring they align their tasks with academic and professional objectives.

2. Internship Planning

Assist students in identifying suitable internships based on their academic background, interests and career goals and ensure the internship's relevance to the curriculum in coordination with Institutional Internship/OJT cell.

3. Monitoring Progress

Regularly check in with students during the internship to monitor their performance and progress. Maintain contact with the industry supervisor to track the student's development.

4. Academic Integration

Ensure that the tasks and projects undertaken during the internship align with the academic learning outcomes and contribute to the student's educational development.

5. Problem Resolution

Act as a first point of contact for students regarding any challenges faced during the internship, whether academic, professional or personal and assist in resolving them.

6. Evaluation and Feedback

Provide constructive feedback on the student's performance, skills and learning during the internship. Review and evaluate their internship reports, diaries and presentations.

7. Liaison with Industry Supervisors

Maintain communication with the industry supervisor to ensure that the intern performs as expected and that any issues are promptly addressed.

8. Assessing Internship Reports

Review the student's final internship report or project to ensure it meets the institution's academic standards, providing guidance on improvements if necessary.

9. Professional Development

Encourage the development of professional skills such as communication, teamwork and problem-solving, ensuring students grow both academically and professionally.

10. Documentation and Reporting

Ensure the student's internship experiences and learning outcomes are documented and submitted to the relevant department or internship cell for formal Evaluation.

11. Final Evaluation and Grading

Participate in the final evaluation process, including viva voce or presentations and contribute to the grading based on the student's overall performance during the internship.

12. Mentorship Beyond Internship

Offer continued guidance for students even after the internship, helping them reflect on their experiences and how they shape their future career path or academic pursuits.

Roles and Responsibilities of Industry/Internship/Training Provider Establishments

Industry/Internship Provider	Roles and Responsibilities
Assign Supervisor	Provide a dedicated supervisor to guide and supervise interns.
Task Allocation	Assign meaningful tasks and projects that align with the intern's academic background and the organisation's needs.
Mentorship and Guidance	Offer mentorship, ensuring interns receive regular feedback and support in their tasks and professional growth.
Monitoring and Feedback	Monitor the intern's performance, ensuring productivity and adherence to professional standards and provide feedback to the institution.
Evaluation	Evaluate the intern's overall performance and submit reports to the institution, including assessment of skills gained and areas of improvement.
Compliance with Institutional Guidelines	Ensure the internship aligns with the university's academic guidelines and timelines.

Table of Credit Allocation for Internship/OJT for UG and PG Programs across different faculties

Faculty	Level (UG/PG)	Name of the Programme	Year/Level in Credit Structure	Credits Assigned by University
Faculty of Humanities	UG			
	PG			
Faculty of Commerce and Management	UG			
	PG			
Faculty of Science and Technology	UG			
	PG			
Faculty of Interdisciplinary Studies	UG			
	PG			

Explanation:

- **UG Programmes:** Allocate **XXXX credits** for internships/OJTs, with students participating after the **XXXXX** semester, depending on the programme. The batch size for UG programmes may range between **60 to 120** students, depending on the faculty.
- **PG Programmes:** Allocate **XXXX credits** for internships or On-the-Job Training (OJT). The batch size for PG programmes ranges from 30 to 60 students, as PG courses tend to have more focused and smaller groups of students.
- The credits assigned represent the work required for the internship, with **1 credit equating to 30 hours of practical work**. This ensures that the academic workload is consistent across faculties.

Process of Implementation for Internship/OJT Policy

The following is a detailed and structured process for implementing the Internship/On-the-Job Training (OJT) policy for effective execution at both the university and college/institutional levels. Each step is accompanied by the necessary documentation, period and corresponding annexure numbers.

1. Formation of University and College Level Internship Cells

- **Action:** Establish the University and Institutional Level Internship Cells.
- **Period:** Within the first month of the academic year.
- **Documentation:**
 - University and College Internship Cell Structure (Annexure 1).
 - Roles and Responsibilities of Members (Annexure 2).

2. Internship Policy and Guidelines Finalisation

- **Action:** The university finalises internship guidelines in line with NEP 2020, UGC regulations and university goals.
- **Period:** Within the first two months of the academic year.
- **Documentation:**
 - Final Internship Guidelines Document (Annexure 3).

3. Outreach to Industry and Internship Providers

- **Action:** The Training & Placement Officer (TPO) at both university and institutional levels reaches out to potential industry partners, government offices and NGOs to establish internships.
- **Period:** Ongoing; however, most outreach should be completed within the first two months of the academic year.
- **Documentation:**
 - **Memorandum of Understanding (MoU)** between the university and industry partners to formalise internship opportunities (Annexure 4).
 - List of Partnering Organisations and Contact Details (Annexure 5).

4. Student Registration and Internship Application

- **Action:** Students register for internships through the college/institutional Internship Cell.

- **Period:** Registration opens after the outreach phase and should remain open for at least one month.
- **Documentation:**
 - **Student Internship Registration Form** (Annexure 6).
 - **Resume Format Template** for student submissions (Annexure 7).

5. Allocation of Internship Opportunities

- **Action:** The College/Institutional Internship Cell matches students with internship providers based on their academic programme, career interests and industry needs.
- **Period:** One month after the admission closes.
- **Documentation:**
 - **Student Allocation List** (Annexure 8).
 - **Internship Confirmation Letter** from the organisation (Annexure 9).

6. Pre-Internship Orientation and Student Preparation

- **Action:** Conduct workshops on workplace etiquette, resume writing, interview skills and professional communication for students.
- **Period:** Within two weeks of allocation.
- **Documentation:**
 - **Pre-Internship Orientation Schedule** and Content Outline (Annexure 10).
 - **Attendance Sheet** for orientation (Annexure 11).

7. Signing of Internship Contracts

- **Action:** Form the internships with contracts signed between the student, institution and the internship provider.
- **Period:** One week before the internship begins.
- **Documentation:**
 - **Internship Agreement/Contract** between student, institution, and industry (Annexure 12).

8. Commencement of Internship

- **Action:** Students begin internships/OJTs with industry supervisors supervising their tasks and projects.
- **Period:** Typically, internships is conducted between **4 to 8 weeks** for UG programmes and **4 to 6 weeks** for PG programmes.
- **Documentation:**
 - **Daily Internship Diary Format** for students to record activities (Annexure 13).
 - **Supervisor Evaluation Sheet** to track daily/weekly progress (Annexure 14).

9. Monitoring and Mid-Internship Review

- **Action:** Faculty Mentors from the institution conduct periodic check-ins with the students and the internship providers to ensure progress.
- **Period:** Mid-point of the internship duration.
- **Documentation:**
 - **Mid-Internship Review Form** completed by the Faculty Mentor (Annexure 15).
 - **Progress Report from Industry Supervisor** (Annexure 16).

10. Submission of Internship Reports

- **Action:** Students submit their final internship reports detailing their tasks, learning outcomes and experiences.
- **Period:** Within one week of completing the internship.
- **Documentation:**
 - **Internship Report Format** (Annexure 17).
 - **Student Self-Evaluation Form** reflecting on skills gained (Annexure 18).

11. Final Evaluation and Viva Voce

- **Action:** Conduct a viva voce or seminar presentation where students present their internship experience to an evaluation committee as per the defined evaluation structure and pointers with assigned weightage.
- **Period:** Within two weeks of internship completion.
- **Documentation:**

- **Evaluation Rubrics for Internship Presentation/Viva Voce** (Annexure 19).
 - **Grading Sheet for Final Evaluation** by the Faculty Mentor and Committee (Annexure 20).
-

12. Submission of Internship Completion Certificates

- **Action:** Internship providers issue completion certificates to students and provide final feedback.
- **Period:** Immediately after the Evaluation is finalised.
- **Documentation:**
 - **Internship Completion Certificate Template** (Annexure 21).
 - **Final Industry Supervisor Feedback Form** (Annexure 22).

13. Credit Allocation and Reporting

- **Action:** The University allocates academic credits based on the internship evaluation and the results are recorded.
- **Period:** Within one week after the final Evaluation.
- **Documentation:**
 - **Credit Allocation Sheet** for Internship Performance (Annexure 23).
 - **Internship Result Report** submitted to the university's Examination Section (Annexure 24).

14. Feedback and Future Improvement

- **Action:** Collect feedback from students, faculty and industry providers to assess the internship/OJT effectiveness and identify areas for improvement.
- **Period:** Ongoing but collected after each internship/OJT cycle.
- **Documentation:**
 - **Internship Feedback Form** for Students and Industry (Annexure 25).
 - **Summary of Feedback and Recommendations for Next Cycle** (Annexure 26).

15. Signing New Memoranda of Understanding (MoUs)

- **Action:** The University/Institution establishes new MoUs with additional industry partners for the next academic year.

- **Period:** Ongoing; however, before the start of the next academic year.
- **Documentation:**
 - **Memorandum of Understanding (MoU) Format** (Annexure 27).



Detailed Process of Implementation for Internship/OJT Policy

The following details outline a step-by-step process for effectively implementing the Internship/On-the-Job Training (OJT) policy, integrating the roles and responsibilities of various stakeholders. This implementation is designed to clarify and ensure all activities are carried out smoothly, from the formation of internship cells to the final credit allocation and feedback collection.

1. Formation of Internship Cells and Assignment of Roles

The first step is the formation of University Level Internship Cell and College/Institutional Level Internship Cells. This is crucial as both levels will coordinate, supervise and ensure the effective execution of internships.

- The university Level Internship Cell will be headed by the Vice Chancellor/Dean, with the Nodal Officer (Training & Placement Officer - TPO) managing operations, assisted by Faculty and Student Coordinators.
- The college-level internship cell will have the principal as its head, supported by the college-level TPO, faculty coordinators and student representatives.

The **Nodal Officer at the university level** is responsible for supervising the formation and operation of the internship cells at the institutional level. The cells are to be established within the **first month** of the academic year. The structure and assigned roles of the members will be recorded and maintained.

2. Finalisation of Internship Policy

Once the internship cells are operational, the **University Level Internship Cell** will finalise the **Internship Policy and Guidelines** in accordance with NEP 2020, UGC regulations and industry standards. This policy will outline the academic credit structure, assessment criteria and the overall timeline for the internship process.

- The **Nodal Officer (TPO)** will ensure that the policy is communicated to all affiliated colleges and institutions, providing clarity on academic credits, evaluation methods and required documentation.

3. Industry Outreach and Partnership Establishment

The **TPO** at both the university and college levels will initiate outreach to industries, government bodies, NGOs and registered start-ups to establish internship opportunities. This is achieved by signing **Memoranda of Understanding (MoUs)**

with these organisations. The collaborations should be formalised to ensure a clear understanding of expectations between the institution and the internship providers.

The **TPO** will manage this process, ensuring each department can access relevant industry partnerships. The outreach is expected to be completed within the first two months of the academic year.

4. Student Registration for Internships

Once collaborations with internship providers are established, the **College/Institutional Level Internship Cells** will open student registration. Students will be required to submit their academic profile, resumes and indicate areas of interest.

- **Faculty Coordinators** will assist students in identifying relevant internship opportunities and preparing their resumes.
- The **TPO** ensures that all eligible students complete their registration on time.

After registration closes, the College Internship Cell will submit the student registration details to the University Internship Cell for tracking purposes.

5. Allocation of Internships

Based on the registrations received, the **College/Institutional Internship Cells** will allocate internships to students by matching their academic profile and preferences with available internship opportunities.

- The **TPO** and the Faculty Coordinators will ensure that students are allocated appropriate internships, prioritising alignment with academic objectives.
- The confirmed list of allocations will be communicated to the University Level Internship Cell.

Each student will receive a formal **Internship Confirmation Letter** from the allocated provider.

6. Pre-Internship Orientation

The College Level Internship Cell will will organise a pre-internship orientation session for all students who have been assigned internships. The orientation will cover essential skills like professional communication, workplace etiquette, resume writing, and interview techniques.

- Industry representatives may be invited to conduct parts of the training.

- The **TPO** will ensure that all students attend the orientation and that attendance is recorded.

7. Signing of Internship MoUs

Before the commencement of the internship, formal **Internship Agreements** will be signed between the student, the institution and the internship provider. This agreement clearly outlines the roles and responsibilities of each party.

- The **TPO** will ensure that these agreements are completed and stored in the student's internship file.
- A copy of each agreement will be submitted to the University Internship Cell for record-keeping.

8. Commencement of Internship

Students begin their internships under the guidance of their **Industry Supervisor**. Throughout the internship, students are required to maintain a **Daily Internship Diary**, recording their tasks, learning outcomes and skills gained.

- The **Faculty Coordinator** will monitor students during the internship and conduct regular check-ins.
- The **Industry Supervisor** will periodically evaluate the student's performance, ensuring their tasks align with the agreed-upon objectives.

9. Mid-Internship Review

At the midpoint of the internship, the **Faculty Mentor** will conduct a **Mid-Internship Review** with the student and the Industry Supervisor to evaluate the student's progress. This will ensure that any issues are addressed promptly and that the internship continues to meet both academic and professional objectives.

- The **TPO** will also review student progress and assist in resolving any issues that may arise.
- A progress report will be submitted to the University Internship Cell after the review.

10. Submission of Internship Reports

After completing the internship, students are required to submit their **Internship Reports** within one week. This report must detail the tasks they completed, the skills they developed and the overall learning experience.

- **Faculty Mentors** will review the reports and provide feedback.
- The reports are then submitted to the **TPO** and forwarded to the University Level Internship Cell for academic record-keeping.

11. Final Evaluation and Viva Voce

Students will present their internship experiences through a **Viva Voce or Seminar Presentation**. An evaluation committee, consisting of the **Faculty Mentor, TPO**, and other faculty members, will assess the students' performance based on their report and presentation.

- Grades will be assigned based on the evaluation rubric, which considers both the student's report and the viva voce.
- The final grades and evaluation sheets are submitted to the University Level Internship Cell.

12. Issuance of Completion Certificates

Upon successful completion of the internship, the **Industry Supervisor** will issue a **Completion Certificate** and provide final feedback on the student's performance. The certificate is submitted to the College Level Internship Cell and then forwarded to the University Level Internship Cell.

- The **TPO** ensures that the certificates are recorded in the student's academic file.

13. Credit Allocation and Reporting

After the final Evaluation, the **University Internship Cell** will allocate academic credits based on the student's performance during the internship. The **TPO** will submit the final grades to the Examination Section for inclusion in the student's academic records.

14. Feedback Collection and Process Improvement

Once the internship cycle is complete, the **University and College Internship Cells** will collect feedback from students, faculty and industry supervisors. This feedback will be used to improve the internship process for future batches.

- The **TPO** compiles the feedback and submits a report to the University Level Internship Cell.
- Recommendations for improving the process are made based on the feedback collected.

15. Renewal and Signing of New MoUs

At the end of each academic year, the **TPO** will work on renewing MoUs with existing industry partners and establishing new partnerships for the upcoming academic year. The **University Internship Cell** will monitor and support this process, ensuring the institution has access to various internship opportunities.

Components for Evaluation of Internships/OJT

Evaluation of internships or On-the-Job Training (OJT) is a critical process that assesses the performance and learning outcomes of the students. The evaluation process is divided into **Internal** and **External** components to ensure a comprehensive review of the student's practical work experience. Each component plays a significant role in determining the final credit allocation and student success.

1. Internal Evaluation

Internal Evaluation is carried out by the **Faculty Mentor** and the College Level Internship Cell. The purpose is to assess the student's performance from an academic perspective, ensuring that the internship aligns with the learning objectives of the academic programme.

Key Components of Internal Evaluation:

- **Regularity and Punctuality:** Attendance, timely submission of reports and adherence to deadlines.
- **Mid-Internship Review:** The Faculty Mentor conducts periodic student progress reviews. This includes checking for task completion, problem-solving skills, and the relevance of tasks to the student's academic goals.
- **Internship Report:** The student submits a comprehensive report detailing the tasks they performed, skills they developed and lessons learned during the internship. The report is evaluated for clarity, depth and connection to the student's academic curriculum.

- **Viva Voce or Presentation:** Students present their internship experience before a panel, including the Faculty Mentor and other department members. This presentation evaluates the student's understanding of the practical work done and how they can relate it to theoretical knowledge.
- **Faculty Mentor's Evaluation:** The Faculty Mentor evaluates the student's overall progress, work ethic, initiative and problem-solving ability.

2. External Evaluation

External Evaluation is carried out by the **Industry Supervisor** or the organisation hosting the student during the internship. This Evaluation is crucial as it assesses the student's ability to work professionally and apply academic knowledge in real-world tasks.

Key Components of External Evaluation:

- **Task Performance:** The industry supervisor evaluates the quality and efficiency with which the student performed assigned tasks.
- **Technical Skills:** Assessment of the student's technical skills related to the internship, including their ability to apply learned theories practically.
- **Professional Behaviour:** The supervisor assesses the student's punctuality, communication skills, teamwork and adherence to the organisation's protocols.
- **Problem-Solving and Initiative:** Evaluation of the student's capacity to take initiative and solve problems independently within the scope of their tasks.
- **Final Supervisor Feedback:** The supervisor provides feedback on the overall performance of the student, highlighting strengths, weaknesses and areas for improvement.

Suggestive Grid for Assessment and Evaluation

A **suggestive grid** provides a systematic way to assign weightage to various components of both internal and external evaluations. The following grid outlines the distribution of marks/grades for an internship/OJT evaluation process:

Component	Weightage (Marks)	Evaluated By
Internal Evaluation		
Regularity and Punctuality	10	Faculty Mentor
Mid-Internship Review	15	Faculty Mentor
Internship Report	20	Faculty Mentor
Total Internal Evaluation	XXX Marks	
External Evaluation		
Task Performance	20	External Examiner
Technical Skills	10	External Examiner
Professional Behaviour	10	External Examiner
Problem-Solving and Initiative	10	External Examiner
Total External Evaluation	50 Marks	
Grand Total	100 Marks	

1. Appendix

1.1. Appendix I: Internship Undertaking

1. Student Name:			
2. Current Address			
3. Residence Address			
4. Email id			
5. Mobile Nos.			
6. Aadhar			
7. PAN			
8. Overall GPA			
9. Mode of Internship			
10. Internship Preferences			
	Location	Core Area	Organization / Institute
Preference-1			
Preference-2			
Preference-3			
I confirm that I agree with the terms, conditions, and requirements of the Internship Policy			
Student Signature:			
Date_____			
I confirm that the student has attended the internship orientation and has met all paperwork and process requirements to participate in the internship program, and has received approval from his/her mentor.			
Sign of Department Faculty Coordinator			
Date			

1.2. Appendix II: Draft Resume Template

Name

Contact Number and Email ID:

Education

HEI Name Year
Degree / Specialization:
CGPA:

HEI Name: <bachelor's degree> Year
Degree / Specialization:
CGPA:

Internship / Work Experience

Organization Year
Project:
Brief:

Academic Experience

Semester Year
Project:
Brief:

- Emphasize accomplishments that are relevant to the field
- Be specific—omit unnecessary words and sentences
- Start your sentence with an action verb, not a passive one Use past-tense verbs to show what you have accomplished Quantify results as much as possible
- Use key words that will catch a recruiter's eye

Other Achievements and Personal Interests

- List other achievements also in reverse chronological order
- Leadership positions held outside of your formal work environment
- Personal interests and accomplishments that will distinguish you from other applicants
- Volunteer service/Social Work

1.3. Appendix III: Organization Outreach Letter

<HEI Letter Head>

To,

The (Manager, HR)

.....

Subject: Request for _____ weeks internship of Students pursuing < >

Dear Sir,

The HEI established in <year>, <HEI>, Maharashtra reflects the vision of leading industrialists and educationalists. Institute is accredited with '< >' grade by NAAC in March 2015. The HEI has been recognized about it's over all academic excellence and infrastructure.

In view of the above, I request your good self to allow our following (no. of students) students for practical raining in your esteemed organization. Kindly accord your permission and give at least one-week time for students to join training after confirmation.

S.No.	Name	Roll no.	Year	Department

The resumes of these students are attached with this letter. If vacancies exist, kindly do plan for Interviews for the students in above branches.

A line of confirmation will be highly appreciated.

Yours sincerely,

Nodal Officer/TPO

<HEI Name and Date>

1.4. Appendix IV: Relieving Letter of Student

<HEI Letter Head>

To,
The General Manager (HR)
.....

Subject: Relieving letter of student

Dear Sir,

Kindly refer your letter/e-mail dated..... on the above cited subject. As permitted by your good self the following students will undergo Industrial Internship in your esteemed organization under your sole guidance and direction

S.No.	Name	Roll no.	Year	Department

This training being an essential part of the curriculum, the following guidelines have been prescribed in the curriculum for the training. You are therefore, requested to please issue following guidelines to the concerned student mentor.

- Internship schedule may be prepared and a copy of the same may be sent to us.
- Each student is required to prepare Internship diary and report.
- Kindly check the Internship diary of the student daily.
- Issue instruction regarding working hours during training and maintenance of the attendance record

You are requested to evaluate the student's performance on the basis of grading i.e. Excellent, Very Good, Satisfactory and Non-Satisfactory on the below mentioned factors:

- Attendance and general behavior
- Relation with workers and supervisors
- Initiative and efforts in learning
- Knowledge and skills improvement
- Contribution to the organization

The performance report may please be forwarded to the undersigned on completion of training in sealed envelope.

Your efforts in this regard will positively enhance knowledge and practical skills of the students, your cooperation will be highly appreciated, and we shall feel obliged.

The students will abide by the rules and regulation of the organization and will maintain a proper discipline with keen interest during their internship. The students will report to you on dated along with a copy of this letter.

Yours sincerely,

Nodal Officer/TPO

<HEI Name and Date>

1.6. Appendix VI: Attendance Sheet

<Organization Letter Head>

Name & Address of Organization

Name of the Student	
Roll Number	
Name of Course	
Date of Commencement of Training	
Date of Completion of Training	

Month and Year:

Week	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						

- Attendance Sheet should remain affixed in Daily Training Diary. Do not remove or tear it off.
- Holidays should be marked in Red Ink in attendance column. Absent should be marked as 'A' in Red Ink.

Name and Signature with date of Internship Supervisor _____

1.7. Appendix VII: Supervisor Evaluation of Intern

<Organization Letter Head>

Student Name: _____ Date: _____

Work Supervisor: _____ Title: _____

Organization: _____

Internship Address: _____

Dates of Internship: From _____ To _____

Please evaluate intern by indicating the frequency with which you observed the following behaviors:

Parameters	Needs Improvement	Satisfactory	Good	Excellent
Behaviors				
Performs in a dependable manner				
Cooperates with co-workers and supervisors				
Shows interest in work				
Learns quickly				
Shows initiative				
Produces high quality work				
Accepts responsibility				
Accepts criticism				
Demonstrates organizational skills				
Uses technical knowledge and expertise				
Shows good judgment				
Demonstrates creativity/originality				
Analyzes problems effectively				

Is self-reliant				
Communicates well				
Writes effectively				
Has a professional attitude				
Gives a professional appearance				
Is punctual				
Uses time effectively				

Overall performance of student intern (circle one):

(Needs improvement / Satisfactory / Good / Excellent)

Additional comments, if any:

Signature of Industry supervisor _____

HR Manager _____

1.8. Appendix VIII: Student Feedback of Internship

(To be filled by Students after Internship completion)

Student Name: _____ Date: _____

Industrial Supervisor: _____ Title: _____

Supervisor Email: _____ Internship is: _____ Paid _____ Unpaid _____

Organization: _____

Internship Address: _____

Faculty Coordinator: _____ Department: _____

Dates of Internship: From _____ To _____

Give a brief description of your internship work (title and tasks for which you were responsible):

Was your internship experience related to your major area of study?

- Yes, to a large degree
- Yes, to a slight degree
- No, not related at all

Indicate the degree to which you agree or disagree with the following statements.

This experience has:	Strongly Agree	Agree	No opinion	Disagree	Strongly Disagree
Given me the opportunity to explore a career field					
Allowed me to apply classroom theory to practice					
Helped me develop my decision-making and problem-solving skills					
Expanded my knowledge about the work world prior to permanent employment					
Helped me develop my written and oral communication skills					
Provided a chance to use leadership skills (influence others, develop ideas with others, stimulate decision-making and action)					

Expanded my sensitivity to the ethical implications of the work involved					
Made it possible for me to be more confident in new situations					
Given me a chance to improve my interpersonal skills					
Helped me learn to handle responsibility and use my time wisely					
Helped me discover new aspects of myself that I didn't know existed before					
Helped me develop new interests and abilities					
Helped me clarify my career goals					
Provided me with contacts which may lead to future employment					
Allowed me to acquire information and/ or use equipment not available at my Institute					

- In the Institute internship program, faculty members are expected to be mentors for students. Do you feel that your faculty coordinator served such a function? Why or why not?
- How well were you able to accomplish the initial goals, tasks and new skills that were set down in your learning contract? In what ways were you able to take a new direction or expand beyond your contract? Why were some goals not accomplished adequately?

- In what areas did you most develop and improve?
- What has been the most significant accomplishment or satisfying moment of your internship?
- What did you dislike about the internship?
- Considering your overall experience, how would you rate this internship? (Circle one).
-Satisfactory/ Good/ Excellent
- Give suggestions as to how your internship experience could have been improved. (Could you have handled added responsibility? Would you have liked more discussions with your professor concerning your internship? Was closer supervision needed? Was more of an orientation required?)

<Signature of Student>

<Name, Roll number, Date>

1.9. Appendix IX: Performa for Evaluation of Internship by Institute

<HEI Letter Head>

1. Name of Student _____
2. Mob. No. _____
3. Roll No. _____
4. Branch/Semester _____
5. Period of Training _____
6. Home Address with contact No. _____
7. Address of Training Site: _____
8. Address of Training Providing Agency: _____
9. Name/Designation of Training In- charge _____
10. Type of Work _____
11. Date of Evaluation _____
12. Please rate the following:

S.no.	Particular	Grade
1	Quality and effectiveness of presentation	
2	Depth of knowledge and demonstrated skills	
3	Variety and relevance of learning experience	
4	Practical applications and relationships with concepts taught	
5	Internship Report	
6	Attendance record, student log, supervisor evaluation	

Overall grade: _____

Additional Remarks:

Signature of Faculty Mentor

1.10. Appendix X: Student Resources: Internship Programs and Platforms

Government Internship Programs

- AICTE Internship: <https://internship.aicte-india.org/>
- NITI Ayog Internship: <https://www.niti.gov.in/internship>
- TULP Internship Program: https://smartcities.gov.in/The_Urban_Learning_Internship_Program
- Digital India Internship: <https://www.meity.gov.in/writereaddata/files/Digital%20Internship%20Scheme%202023%20%281%29.pdf>
- Directorate General of Foreign Trade Internship program: <https://www.dgft.gov.in/CP/?opt=intership-scheme>
- National Commission for Scheduled Tribes Internship: <https://ncst.nic.in/sites/default/files/2021/Internship/3677>
- Corporate Affairs Ministry Internship program: <https://www.mca.gov.in/bin/dms/getdocument?mds=aC%252B%252F82boz%252FD%252FdHcFkAAJ0A%253D%253D&type=open>
- Finance Ministry Internship program: <https://dpe.gov.in/schemes/scheme-internship>
- Women and Child Development Ministry Internship program: https://wcd.nic.in/sites/default/files/Internship%20Guideline.._0.pdf
- Ministry of Culture Internship programs: <https://nationalmuseumindia.gov.in/en/national-museum-internship-programme>

Online Platforms for Internships:

- Internshala: <https://internshala.com/>
- LetsIntern: <https://letsintern.in/>
- Twenty19: <http://twenty19.com.testednet.com/>
- HelloIntern: <https://hellointern.co/>
- Freshersworld: <https://www.freshersworld.com/>
- Youth4work: <https://www.youth4work.com/>
- Freshersnow: <https://www.freshersnow.com/internships-in-delhi/>
- Zuno by Foundit: <https://www.foundit.in/zuno/>
- LinkedIn: <https://www.linkedin.com/jobs/internship-jobs/?currentJobId=3647611763&originalSubdomain=in>
- Well Found (earlier, AngelList Talent): <https://wellfound.com/location/india>
- Indeed: <https://in.indeed.com/jobs?q=internships&l=&vjk=fd2d4f96a2564717>
- Naukri.com: <https://www.naukri.com/internship-jobs>
- TimesJobs: <https://www.timesjobs.com/jobs-by-roles/intern-jobs>
- NGO Box: https://ngobox.org/job_listing.php
- CSR Box: <https://csrbox.org/>

2. Annexure- Frequently Asked Questions for Students

i. What is an internship?

An internship is a structured, short-term work experience usually offered by organizations and academic / research institutions to students to gain practical exposure in a professional setting. Key benefits of an internship include:

- Practical application of classroom learning in real-world scenarios.
- Professional-skill development including communication, teamwork, etc.
- Exposure to industry-specific processes and environments.
- Opportunities for networking and potential future job prospects

ii. How many hours do I need to complete to get the credits for my internship?

The number of hours required varies based on the credit allocation for different programs. It is generally equivalent to 30 hours of work per credit. Technical programs typically require 12 credits, while other undergraduate programs require 12-14 credits. On the other hand, postgraduate programs require 10-12 credits.

iii. When can I apply for Internship?

The application timelines and duration are specified at the beginning of each academic year. Students can apply as per the specified timelines. The Internship Cell shall facilitate the application process and provide support with preparation.

iv. What are the domains I can do my internship in?

Internship domains are diverse, encompassing both core and non-core areas. Core domains are related directly to the student's field of study. On the other hand, non-core domains offer opportunities for cross-disciplinary learning and skill development. The internships can be of the following nature (but not limited to):

- Internships with Industrial organizations, both Industrial and Government
- NGO, MSME, Rural Internship
- Innovation and Entrepreneurship activities
- Inter/ Intra Institutional Activities
- Academic / industry research project
- Project work, Seminar (excluding credits for Advanced Courses)

v. How can I apply for Internship?

Students can apply through multiple channels. They can leverage existing internship platforms and programs, as given in Appendix of this Policy. Apart from these portals, students are encouraged to network through alumni, faculty mentors, and industry experts to find the organizations that suit their interests. They are also encouraged to engage in networking events, career fairs, and workshops organized by the HEI.

vi. What is the monetary compensation for my internship?

Compensation structures vary across internships and organizations. Some internships offer monetary compensation, while others may be partially compensated or unpaid. The focus remains on the quality and relevance of the internship experience.

vii. What should I write in my resume? Is cover letter Cover letter also necessary?

Resumes should highlight academic achievements, skills, previous experiences, and extracurricular activities relevant to the internship. A cover letter is recommended, showcasing the student's interest, qualifications, and suitability for the internship role. Students are required to follow a standard format for their Resume, as given in the Appendix of the Internship Policy.

viii. Can my internship lead to full time employment?

Internships often act as a gateway to potential future job opportunities within the hosting organization. However, full-time employment depends on various factors, including performance during the internship and organizational requirements. Students are required to report to the Internship Cell of any PPO made by the respected organization.

ix. How will my internship performance be assessed? Will the assessment affect my credits?

Internship shall be evaluated on the basis of quality and effectiveness of presentation, depth of knowledge and demonstrated skills, variety and relevance of learning experience, practical applications and relationships with concepts taught in the course, and Internship Report. Attendance record, student log, supervisor evaluation shall also be analyzed towards evaluation of the Internship. The credits will be allocated on the basis of overall grade (above Pass) received by the students during the assessment.

x. Can I work from home for the internship?

Depending on the nature of the internship and the organization's policies, remote work options might be available. However, compliance with the organization's requirements and maintaining communication with HEI is crucial.

xi. What if I find an internship, unaided by the University, i.e, through my own efforts?

Students are free to find their own internship opportunities. They must inform the Nodal Officer/TPO and ensure compliance with internship guidelines.

xii. Whom can I contact for any clarifications / questions on internships and related processes?

For any queries or clarifications regarding internships and related processes, students can reach out to the designated Nodal Officer/TPO or the Faculty Coordinators at the Departmental level. If any student has any grievance with respect to termination and/or any penal action ordered by concerned HOD, then such a student can submit his appeal in writing to the Nodal Officer/TPO, who shall be the final arbiter on such matters.